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**BIENNIAL REPORT
OF
BYRON G. ROGERS
ATTORNEY GENERAL
OF COLORADO
1937 - 1938**

✓ STATE OF COLORADO
DEPARTMENT OF EDUCATION



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Biennial Report
of the
ATTORNEY GENERAL
of the
STATE OF COLORADO



Years 1937-1938



BYRON G. ROGERS
Attorney General



THE BRADFORD-ROBINSON PTG. CO., DENVER

ATTORNEYS GENERAL OF COLORADO

From the Organization of the State

A. J. Sampson	1877-1878
Charles W. Wright	1879-1880
Charles H. Toll	1881-1882
David F. Urmy	1883-1884
Theodore H. Thomas	1885-1886
Alvin Marsh	1887-1888
Samuel W. Jones	1889-1890
Joseph H. Maupin	1891-1892
Eugene Engley	1893-1894
Byron L. Carr	1895-1898
David M. Campbell	1899-1900
Charles C. Post	1901-1902
Nathan C. Miller	1903-1906
William H. Dickson	1907-1908
John T. Barnett	1909-1910
Benjamin Griffith	1911-1912
Fred Farrar	1913-1916
Leslie E. Hubbard	1917-1918
Victor E. Keyes	1919-1922
Russell W. Fleming	1923
Wayne C. Williams	1924
William L. Boatright	1925-1928
Robert E. Winbourn	1929-1930
John S. Underwood	1930
Clarence L. Ireland	1931-1932
Paul P. Prosser	1933-1936
Byron G. Rogers	1936
Byron G. Rogers	1937-1938

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REGISTER OF DEPARTMENT OF LAW
1937-1938

I. DIVISION OF LEGAL AFFAIRS

BYRON G. ROGERS, Attorney General

LUKE J. KAVANAUGH, Deputy Attorney General

CECIL E. SYDNER, First Assistant Attorney General

Assistant Attorneys General

¹HENRY E. LUTZ

WALTER F. SCHERER

SHRADER P. HOWELL

REID WILLIAMS

OLIVER DEAN

ELMER P. COGBURN

HAZEL M. COSTELLO

BENJAMIN H. TAILMADGE

J. GLENN DONALDSON

⁵JAMES P. PATTERSON

²LOUIS SCHIFF

⁶JOSEPH D. ISKOW

³RICHARD E. CONOUR

⁷FRANK A. BRUNO

⁴PIERPONT FULLER, JR.

ANN G. LANDY, Secretary and Reporter

ELIZABETH D. PATTEN, Stenographer

WILMA F. CROSKEY, File Clerk and Stenographer

II. INHERITANCE TAX COMMISSION

⁸GEORGE HETHERINGTON, Inheritance Tax Commissioner
and Assistant Attorney General

⁹CHARLES H. QUEARY, Acting Inheritance Tax Commissioner

¹⁰J. GLENN DONALDSON, Inheritance Tax Commissioner and
Assistant Attorney General

O. S. BRINKER, Chief Deputy Inheritance Tax Commissioner

¹¹ARTHUR M. MORRIS, Deputy Inheritance Tax Commissioner

¹²GEORGE CARROLL, Deputy Inheritance Tax Commissioner

G. W. MOSCRIPT, Inheritance Tax Appraiser

J. W. KLEIN, Inheritance Tax Appraiser

MARGARET M. KRANICH, Stenographer

MARIE A. POWELL, Stenographer

VERA DeCOU, Clerk-Typist

¹³CATHERINE COURSEY, Stenographer

¹Appointed September 1, 1937.

²Resigned October 1, 1938.

³Resigned June 1, 1937.

⁴Resigned January 1, 1938.

⁵Appointed May 1, 1937.

⁶Appointed June 15, 1937.

⁷Appointed October 1, 1938.

⁸Resigned February 1, 1938.

⁹Appointed February 1, 1938.

¹⁰Appointed December 1, 1938.

¹¹Resigned March 31, 1938.

¹²Appointed April 1, 1938.

¹³Appointed July 13, 1937.

III. DIVISION OF SECURITIES

BYRON G. ROGERS, Ex-officio Commissioner of Securities
LOUIS BURFORD, Commissioner of Securities
CURTIS WHITE, Assistant Commissioner of Securities
RHODA SON, Secretary

IV. LEGISLATIVE REFERENCE OFFICE

CHARLES H. QUEARY, Director
CLAIR T. SIPPEL, Secretary

V. PUBLIC UTILITIES COMMISSIONERS

EDWARD E. WHEELER, Chairman
MALCOM ERICKSON
WILLIAM C. DANKS

VI. DIVISION OF COMMERCE

- (a) State Bank Commission
 ¹⁴GRANT McFERSON, Commissioner
- (b) State Insurance Department
 JACKSON COCHRANE, Commissioner
- (c) Building and Loan Commission
 O. A. JOHNSON, Commissioner

¹⁴Deceased November 12, 1938.

BIENNIAL REPORT
OF
ATTORNEY GENERAL
OF THE
STATE OF COLORADO

SCHEDULE I

To His Excellency,
RALPH L. CARR,
Governor of Colorado.

Sir:

In compliance with statutes relating thereto, I herewith transmit the Biennial Report of the Attorney General for 1937-1938, together with a short summary covering the Inheritance Tax Department.

Very truly yours,

BYRON G. ROGERS,
Attorney General

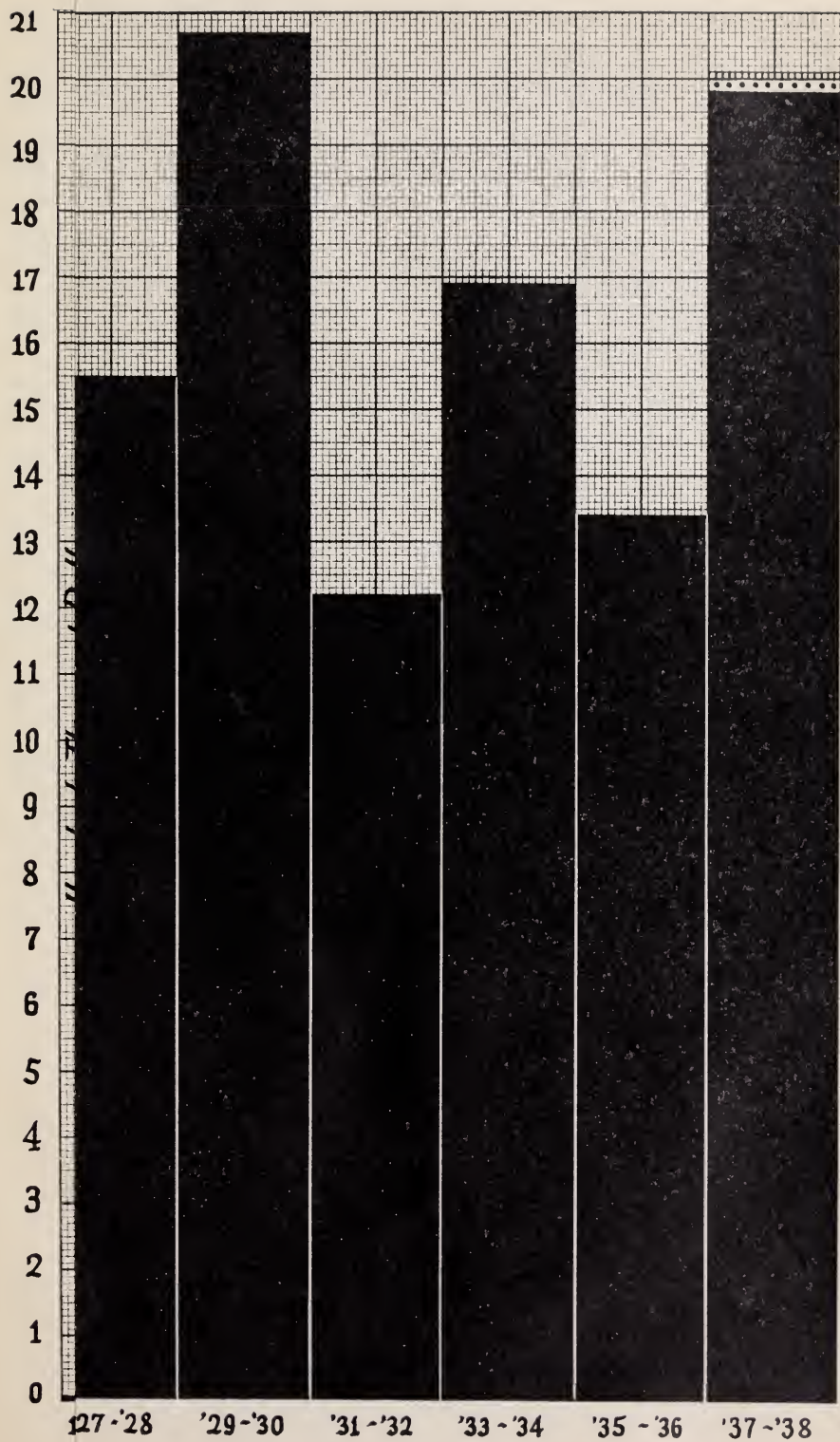
INHERITANCE TAX DIVISION

Under the supervision of the Inheritance Tax Commissioner, the Inheritance Tax Division has administered the Inheritance and Succession Tax Act and the Gift Tax Act of the State of Colorado. Mr. George H. Hetherington, Commissioner at the beginning of the period for which this report is made, resigned February 1, 1938, and Mr. Charles H. Queary was appointed Commissioner on February 1, 1938, and served until December 1, 1938, at which time he resigned because of other duties as Director of the Legislative Reference Office. On December 1, 1938, Mr. J. Glenn Donaldson became the Commissioner through appointment by the Attorney General.

Through this division of the Department of Law there has been collected during the period from December 1, 1936, to November 30, 1938, as inheritance taxes the sum of \$1,833,285.30;

under the Gift Tax, which became effective August 4, 1937, the sum of \$130,953.72; and under the Old Age Pension Act the sum of \$162,581.09, making a grand total of \$2,126,820.11. The amount expended by this division in the collection of this sum, including salaries and all expenses, was \$39,480.94, being 1.85% of the total collected which is exceptionally low when the volume of work and the technical character of the same is considered. There has also been turned over to the State Treasurer the sum of \$28,812.89 collected from escheats to the state. The number of treasury receipts issued on estates examined, being receipts numbered from 71,805 to 80,229, inclusive, shows that 8,424 estates have been handled during this period. Of this amount 1,187 only were taxable or approximately one-eighth of the total handled. This does not take into consideration the examination of non-resident decedents' estates which were examined and found to be non-taxable and no waiver required to be issued for the transfer of intangible property in the State of Colorado although releases for said transfer were issued without any charge.

The Thirty-First General Assembly enacted a Gift Tax Law which became effective August 4, 1937. You will notice that from the short period this law has been in effect and returns made for the fractional year of 1937 it produced an income for the General Revenue Fund amounting to \$130,953.72. What this Gift Tax Law for the calendar year 1938 will produce, we are unable to state at this time as the returns for gifts made during that calendar year are not reportable and payable until January 1, 1939.

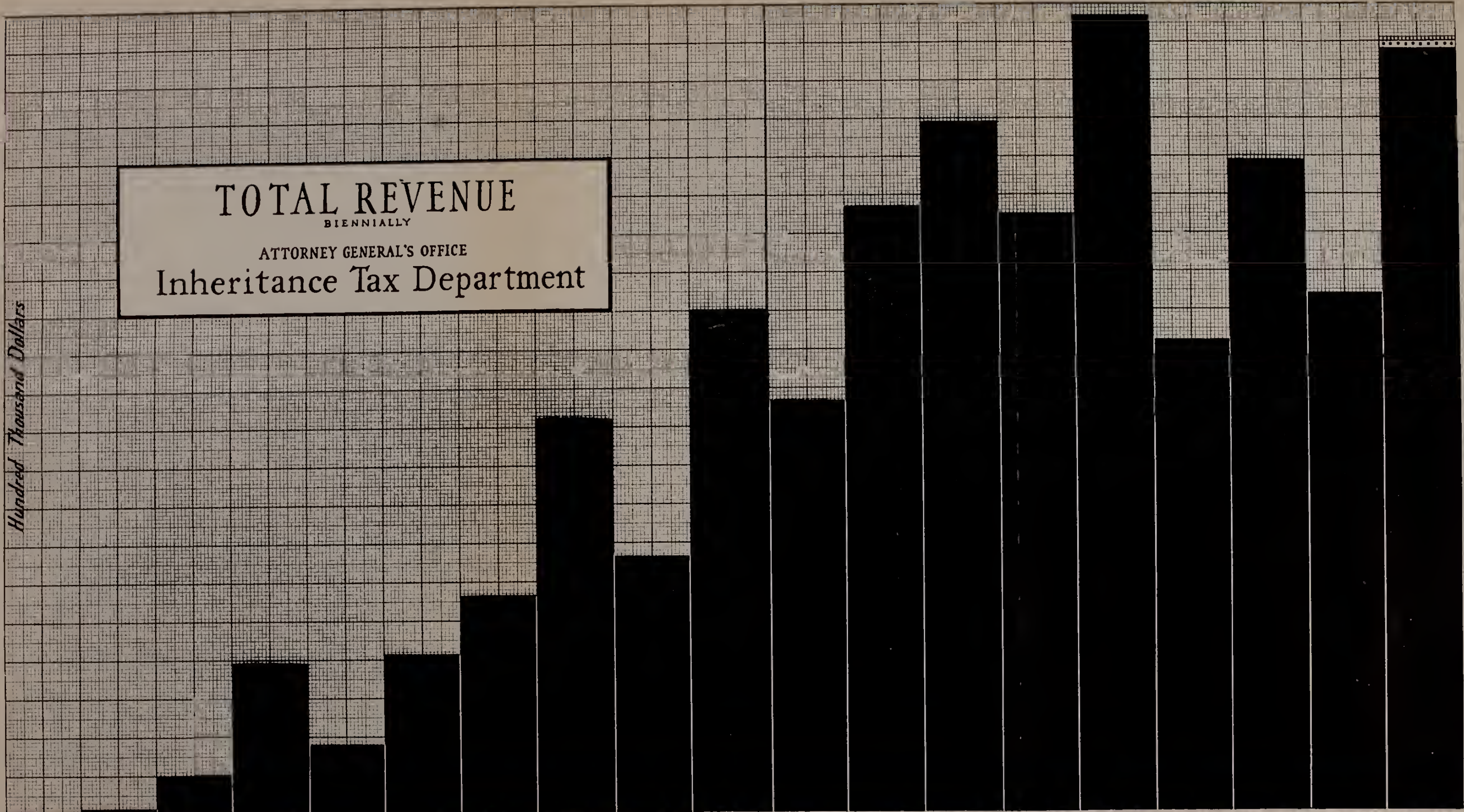


TOTAL REVENUE
BIENNIALY
ATTORNEY GENERAL'S OFFICE
Inheritance Tax Department

Hundred Thousand Dollars

1901-'02 '03-'04 '05-'06 '07-'08 '09-'10 '11-'12 '13-'14 '15-'16 '17-'18 '19-'20 '21-'22 '23-'24 '25-'26 '27-'28 '29-'30 '31-'32 '33-'34 '35-'36 '37-'38

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SCHEDULE II

LIST OF ALL CASES, PENDING, AND DISPOSED OF, IN ALL COURTS

1937-1938

CASES IN THE SUPREME COURT OF THE UNITED STATES

State of Colorado v. State of Kansas, et al. Original proceeding to determine equitable rights of the parties to water in the Arkansas River. Evidence being taken as and when commissioner directs. Pending.

State of Wyoming vs. State of Colorado. Construction of former Wyoming-Colorado decree to enjoin use of waters of Laramie River. Decision generally favorable to Colorado. Case closed.

State of Nebraska, Complainant, vs. State of Wyoming, Defendant, State of Colorado, Impleaded Defendant, United States of America, Intervenor. For adjudication of the rights of the several states in the waters of interstate streams. Motion of United States to intervene allowed October 10, 1938. Testimony is being taken before a master appointed by the United States Supreme Court.

M. C. Hinderlider, as State Engineer, et al. v. The LaPlata River and Cherry Creek Ditch Company. Appeal from judgment of Colorado Supreme Court involving rights of appropriation on interstate stream under provisions of the state compact. Dismissed for want of final judgment March 12, 1934. Remanded by Colorado Supreme Court to District Court of La Plata County. Appealed to Supreme Court of Colorado where judgment of lower court was affirmed July 6, 1937. Appealed to United States Supreme Court which reversed opinion of Colorado Supreme Court on April 25, 1938.

CASES IN THE UNITED STATES CIRCUIT COURT OF APPEALS, TENTH CIRCUIT

No. 1820. *Hannah Baker, as Treasurer of Baca County; Arthur S. Dean, as Treasurer of Bent County, et al., Appellants, vs. The Atchison, Topeka and Santa Fe Railway Company, a Kansas Corporation, Appellee.* Appeal from United States District Court of Colorado. Taxes. Pending.

CASES IN THE UNITED STATES DISTRICT COURT

- No. 9607. Referee No. 5230. *In the Matter of M. E. Carlson, doing business under the firm name and style of M. E. Carlson, and also under the firm name and style of M. E. Carlson Construction Company, Bankrupt.* Bankruptcy proceedings. Pending.
- No. 8669. *In the Matter of the Denver and Rio Grande Western Railroad Company, Debtor.* Taxes. Decree by consent in view of bankruptcy of railroad. Railroad authorized to pay eighty per cent of assessment.
- No. 10770. *Mary Sue Saunders v. Clement A. Bowle, et al.* Injunction to restrain tax collection. Case closed December, 1938.
- No. 11157. *Chicago, Burlington & Quincy Railroad Company vs. Herbert L. Prather, et al.* Taxes. Involving jurisdictional question and awaiting appeal in Santa Fe case.
- No. 11180. *The Denver and Salt Lake Railway Company vs. H. L. Prather, et al.* Pending on jurisdictional question, awaiting decision in Santa Fe case.
- No. 11085. *The Colorado National Bank of Denver vs. Bedford.* Service tax. Dismissed on defendant's motion for want of jurisdiction.
- No. 11086. *The United States National Bank of Denver vs. Bedford.* Service tax. Dismissed on defendant's motion for want of jurisdiction.
- No. 11087. *The First National Bank vs. Homer F. Bedford.* Service tax. Dismissed on defendant's motion for want of jurisdiction.
- No. 11088. *The Denver National Bank vs. Homer F. Bedford.* Service tax. Dismissed on defendant's motion for want of jurisdiction.
- No. 11089. *The American National Bank of Denver vs. Homer F. Bedford.* Service tax. Dismissed on defendant's motion for want of jurisdiction.
- No. 11149. *The Atchison, Topeka and Santa Fe Railway Company vs. Hannah Baker, et al.* To restrain collection of taxes. Judgment for plaintiff. Appealed to United States Circuit Court of Appeals, Tenth Circuit.
- No. 11150. *Union Pacific Railroad Company vs. H. L. Prather, et al.* Question herein involved was jurisdictional only. Final disposition will be determined on results of appeal to United States Circuit Court in Santa Fe case.

- No. 11158. *The Colorado and Southern Railway Company vs. Herbert L. Prather, et al.* To restrain collection of taxes. Pending on jurisdictional question, awaiting decision in Santa Fe appeal.
- No. 11162. *The Chicago, Rock Island and Pacific Railway Company, Debtor, et al. vs. H. L. Prather, et al.* To restrain collection of taxes. Consent decree in view of bankruptcy.
- No. 11218. *Midland Terminal Railway Company vs. Ward, et al.* To restrain collection of taxes. Motion to dismiss argued and sustained Dec. 22, 1938.
- No. 6935 (U. S. District Court, Eastern Division, Missouri) *In the Matter of the Missouri Pacific Railroad Company, Debtor.* Colorado property taxes, in proceedings for the reorganization of a railroad. Decree by consent in view of bankruptcy of railroad.
- No. 52527 (N. Y.). *In the Matter of Kountze Brothers, et al.* (bankrupt). Claim of State of Colorado for money on deposit for payment of bond interest. Claim of State of Colorado allowed as a common claim. No dividend received to date.

BANKRUPTCY CASES BEFORE THE FEDERAL REFEREE IN BANKRUPTCY

- *Industrial Commission vs. Alamo Coal Co.* Bankruptcy satisfied.
- *Industrial Commission vs. Anaconda Mining & Milling Company.* In bankruptcy and pending.
- A-21195. *Industrial Commission vs. M. E. Carlson.* In bankruptcy and pending.
- *Industrial Commission vs. Cherry Motor Company.* In bankruptcy and pending.
- A-20950. *Industrial Commission vs. The Colorado Floral Company.* In bankruptcy and pending.
- *Industrial Commission vs. Get-the-Habit Grocery.* In bankruptcy and pending.
- *Industrial Commission vs. Cripple Creek Milling Company.* In bankruptcy and pending.
- *Industrial Commission vs. Gilpin Eureka Consolidated Mines, Inc.* In bankruptcy and pending.
- *Industrial Commission vs. The Grand Junction Seed Company.* In bankruptcy and pending.

- *Industrial Commission vs. Gregory Bates Mining Company.* In bankruptcy and pending.
- *Industrial Commission vs. Leadville Metals Milling Company.* In bankruptcy and pending.
- A-20903. *Industrial Commission vs. Leyden-Jameson, Inc.* In bankruptcy and pending.
- *Industrial Commission vs. Rio Grande Sand & Gravel Company.* In bankruptcy and pending.
- *Industrial Commission vs. The Royal Tiger Mines Company.* In bankruptcy and pending.
- *Industrial Commission vs. Standard Coal Mines.* In bankruptcy and pending.
- *Industrial Commission vs. United Gilpin Corp.* In bankruptcy and pending.
- A-21475. *Industrial Commission vs. Worth's Stores.* Bankruptcy satisfied.

CIVIL CASES IN THE SUPREME COURT OF COLORADO

12591. *In the Matter of the Application of Ivan A. Allen for reinstatement as an attorney at law.* Re-instated as a member of the bar September 15, 1938.
13620. *People ex rel. Paul Prosser, et al. v. Estate of Hadfield, et al.* Error to the District Court of Logan County. Inheritance tax. Judgment reversed with directions.
13718. *People of the State of Colorado, ex rel. Attorney General v. Homer E. Brayton.* Disbarment. Respondent suspended for six months.
13841. *Leo L. Spears vs. Public Utilities Commission, et al.* Error to the District Court of the City and County of Denver. Proceeding to review an order of the Public Utilities Commission refusing to accept jurisdiction of a public utility operating within the City and County of Denver. Judgment of the District Court sustained the order of the Commission. Judgment of the District Court affirmed April 26, 1937.
13842. *Robert L. Burnside, et al. v. Regents of the University of Colorado.* Error to the District Court of the County of Boulder. Injunction to restrain operation of bus. Judgment affirmed February 1, 1937.
13918. *J. E. Creel, as Treasurer of Pueblo County vs. Pueblo Masonic Building Association.* Error to District Court Pueblo County. Action to collect taxes. Judgment reversed April 19, 1937.

13940. *LeOra Orr, et al. vs. State Board of Land Commissioners.* Error to District Court of Jefferson County. Case in eviction. Judgment affirmed April 20, 1937. Remittitur to District Court. Writ of restitution in the hands of sheriff.
13999. *Joe Pallas, et al. vs. Johnson, et al.* Error to the District Court of El Paso County. Injunction to restrain Executive Council from awarding contract. Judgment affirmed May 3, 1937. Petition for rehearing denied.
14002. *M. C. Hinderlider, et al. vs. La Plata River & Cherry Creek Ditch Co.* Error to District Court of La Plata County. Determination of water rights. Judgment affirmed July 6, 1937. Appealed to Supreme Court of the United States where reversed April 25, 1938.
14008. *The Board of County Commissioners of the County of Jefferson, et al. vs. The Bear Creek Development Corporation.* Error to the District Court of Jefferson County. Condemnation proceeding. Compromised and settled by Jefferson County.
14019. *People of the State of Colorado, ex rel. Attorney General vs. John Nolon.* Original proceeding in disbarment. Respondent suspended until January 1, 1939.
14065. *People of the State of Colorado, ex rel. Attorney General vs. Kimsey.* Original proceedings in contempt. Opinion of court October 4, 1937.
14066. *The People of the State of Colorado, ex rel. Attorney General vs. P. G. Wicks.* Original proceedings in contempt. Opinion of Court October 4, 1937.
14071. *The People of the State of Colorado, ex rel. Attorney General vs. Walter B. Bennett.* Original proceedings in contempt. Opinion by court October 4, 1937.
14072. *People of the State of Colorado ex rel. Attorney General vs. Anthony Jersin.* Original proceedings in contempt. Opinion by court October 4, 1937.
14078. *People of the State of Colorado, ex rel. Attorney General vs. Northcutt, Administrator of the Estate of Emma L. Newkirk, deceased.* Error to the County Court of the City and County of Denver. Inheritance tax. Judgment affirmed October 18, 1937.
14097. *People ex rel. Attorney General vs. Ben B. Laska.* Disbarment. Referred to District Court of the City and County of Denver.
14099. *In Re: Interrogatories by the Governor Concerning Initiated Amendment No. 4.* Old age pension amendment. Decision rendered January 26, 1937, holding the amendment constitutional and partially self-executing.

14108. *State of Colorado vs. La Plata River and Cherry Creek Ditch Company, a corporation; M. C. Hinderlider, as State Engineer, et al.* Determination of water rights. Judgment affirmed November 15, 1937.
14110. *People, ex rel. Attorney General vs. Mollie O. Edison.* Petition in disbarment. Proceeding dismissed June 1, 1937.
14113. *State Employees' Retirement Board vs. S. R. McKelvey.* Error to the District Court of the City and County of Denver. Retirement pension. Judgment affirmed.
14114. *Glen A. Young vs. Board of County Commissioners of Park County, et al.* Error to the District Court of Park County. Suit for declaratory judgment relating to Public Trustee Act. Judgment affirmed March 23, 1938.
14119. *The International Service Union Company vs. The People of the State of Colorado, ex rel. Wettengel.* Quo Warranto action under the Corporation-Not-For-Profit Law. Judgment affirmed May 17, 1937. Petition for rehearing denied July 13, 1937.
14136. *People of the State of Colorado, ex rel. Attorney General vs. Erl H. Ellis, Jack Gilmore, et al.* Original proceeding. Petition filed covering the matters and things which were disposed of in Case No. 14140, as well as in case filed in the District Court of the City and County of Denver in which case defendants Ellis, Gilmore and Sweet were convicted of a misdemeanor. Dismissed January 3, 1939.
14140. *People of the State of Colorado, ex rel. Attorney General vs. Erl H. Ellis.* Original proceedings in disbarment. Respondent indefinitely suspended July 6, 1937. Final order reinstating respondent December 27, 1938.
14149. *In Re: Senate Resolution No. 6.* Request for an opinion on Service Tax. Opinion rendered April 19, 1937, holding that H. B. 379 was not in conflict with Amendment No. 24 to the Constitution, the Supreme Court sustaining the position of the Attorney General.
14214. *Agnes Zimmerman vs. M. C. Hinderlider, et al.* Error to the District Court of Larimer County. Action for damages. Judgment reversed April 4, 1938, demurrer reinstated and case ordered to proceed in due course.
14225. *People ex rel. L. F. Brammier vs. District Court of the Second Judicial District of the State of Colorado, J. J. Walsh, Judge.* Error to District Court of the City and County of Denver. Rule discharged.

14229. *William H. McNichols, as Auditor of the City and County of Denver, vs. City and County of Denver.* Error to the District Court of the City and County of Denver. Declaratory Judgment Act. Constitutionality of an ordinance. Judgment affirmed October 25, 1937.
14230. *Guy Hudson and Joe Plummer vs. Thomas Annear, as Auditor of State.* Error to the District Court of the City and County of Denver. Judgment reversed January 10, 1938.
14246. *Homer F. Bedford, as Treasurer, vs. Colorado Fuel and Iron Corporation.* Error to the District Court of the City and County of Denver. Sales tax matter. Judgment affirmed in part and reversed in part and cause remanded July 11, 1938. Final decision entered in the District Court September 28, 1938.
14254. *The People of the State of Colorado, ex rel. Attorney General, vs. W. E. Letford, et al.* Original proceedings in Quo Warranto. Writ discharged May 2, 1938.
14275. *M. M. Rinn vs. Homer F. Bedford.* Error to the District Court of Boulder County. Service tax. Judgment affirmed.
14278. *Bennie Goldstein vs. Public Utilities Commission, et al.* Error to the District Court setting aside an order of the Commission clarifying motor carrier's permit to authorize service to intermediate points along the carrier's route. Judgment of the District Court reversed. Opinion rendered April 18, 1938.
14284. *Bedford, as Treasurer of the State of Colorado, and Byron G. Rogers, as Attorney General, vs. Louis J. Johnson, et al.* Error to the District Court of the City and County of Denver. Service tax. Judgment affirmed April 11, 1938.
14288. *People, ex rel. J. R. Seaman, S. E. Tucker, and James P. McInroy, Members of the Colorado Tax Commission vs. Homer F. Bedford, Individually and as Treasurer of the State of Colorado.* Suspension of Tax Commission. Court refused jurisdiction on original writ.
14295. *Industrial Commission of Colorado vs. Great Western Mushroom Company.* An action to determine whether employees of the Company are engaged in agricultural labor within the meaning of that term as used in the Unemployment Compensation Act of Colorado.
14301. *Fifteenth Street Investment Company vs. State of Colorado.* Error to the District Court of the City and County of Denver. Use Tax. Judgment affirmed in part, denied in part. Judgment entered and paid.

14309. *People of the State of Colorado vs. George Harris*. Error to the District Court of the City and County of Denver. Relates to constitutionality of the Anti Picketing Law. Pending.
14311. *People, ex rel. Ralph O. Baird vs. Warwick M. Downing*, Error to the District Court of the City and County of Denver. Concerning place on Highway Advisory Board. Judgment affirmed December 27, 1938.
14320. *Oren L. McKay vs. Public Utilities Commission, et al.* Error to review the judgment of District Court of the City and County of Denver sustaining order of the Public Utilities Commission prohibiting the combining of operative rights under two separate permits. Pending.
14344. *Nellie C. Hummel vs. Board of Chiropractic Examiners*. Error to the District Court of the City and County of Denver. Concerning revocation of chiropractic license. At issue.
14345. *People vs. James F. Shults*. Error to the District Court of Garfield County. Game and Fish laws. Writ of error dismissed.
14347. *People, ex rel. Attorney General vs. George H. Barksdale*. Error to the District Court of Pueblo. Cleaning and dyeing act. Pending.
14359. *Industrial Commission of Colorado vs. Northwestern Mutual Life Insurance Company*. An action to determine whether soliciting agents of the company are in employment within the meaning of the Colorado Unemployment Compensation Act.
14367. *City and County of Denver vs. People of the State of Colorado*. Error to the District Court of the City and County of Denver. Excise taxes. At issue.
14374. *People of the State of Colorado vs. Jovanovich, Chucovich, Trustees, and City and County of Denver. In the Matter of the Estate of Vaso L. Chucovich*. Error to the County Court of the City and County of Denver. Construction of a will. Judgment affirmed October 3, 1938.
14390. *Gamble-Skogmo, Inc., vs. Homer F. Bedford*. Error to the District Court of the City and County of Denver. Declaratory Judgment concerning store license. Pending.
14403. *Board of County Commissioners of Arapahoe County vs. E. J. Morris*. Error to District Court of Arapahoe County. To recover annual specific ownership tax paid under protest. At issue.

14405. *Homer F. Bedford vs. Colorado National Bank*. Error to the District Court of the City and County of Denver. Service Tax. Case removed to United States District Court and remanded back to State Court upon motion and argument. Judgment affirmed December 27, 1938.
14411. *Herbert Fairall vs. J. Charles Frisbee*. Error to the County Court of City and County of Denver. Old Age Pension matter. Pending.
14423. *John H. McKay vs. The State Board of Medical Examiners*. Error to the District Court of the City and County of Denver. Judgment reversed with instructions December 19, 1938.
14425. *People, ex rel. Attorney General vs. Colorado National Bank, Executor of Estate of Frederick J. McCombe, deceased*. Error to the County Court of the City and County of Denver. Inheritance tax. Pending.
14433. *The Smith-Brooks Printing Company, et al. vs. William H. Young, et al.* Error to the District Court of the City and County of Denver. Declaratory judgment questioning the validity of Section 7, Chapter 214, S. L. 1937, being the so-called Public Printing Act. Judgment affirmed in favor of the validity of the act November 18, 1938.
14434. *Delia Alsena Millikin, as Executrix of the Estate of Karl C. Schuyler, Deceased, vs. The People*. Error to the County Court of Denver. Inheritance tax. Pending.
14437. *Homer F. Bedford vs. Hartman Brothers*. Error to the District Court, City and County of Denver. Declaratory judgment sales tax matter. Judgment reversed December 27, 1938.
14451. *Thomas Annear vs. Harry Tiemann*. Error to the District Court of the City and County of Denver. To compel payment of alleged back salary. Pending.
14455. *Industrial Commission of Colorado vs. Park Floral Company*. An action to determine whether employees of the Company are engaged in agricultural labor within the meaning of that term as used in the Colorado Unemployment Compensation Act.
14463. *State of Colorado vs. Colorado Postal Telegraph Co.* Error to the District Court of the City and County of Denver. Damages. Pending.
14477. *In the Matter of the Estate of Samuel D. Nicholson. The People of the State of Colorado and The Denver National Bank, as Trustee, vs. City and County of Denver, et al.* Error to the County Court of Lake County. Distribution of trust fund. Pending.

14483. *People of the State of Colorado, ex rel. Roy Best vs. Kent L. Eldred, County Judge of Fremont County, and County of Fremont.* Writ of prohibition. Writ allowed. Held that County Court had no jurisdiction in the matter.
14497. *Gertrude Porter Tracy, et al. vs. State of Colorado.* Error to the District Court of Jefferson County. Foreclosure on deed of trust. Pending.
14499. *Building and Construction Trades Council vs. Charles D. Vail, State Highway Engineer.* Error to the District Court, City and County of Denver. Judgment affirmed but now pending on petition for rehearing.
14515. *Equitable Life Insurance Company of Iowa vs. Industrial Commission of Colorado.* An action to determine whether soliciting agents of the company are in employment within the meaning of the Colorado Unemployment Compensation Act.

CRIMINAL CASES IN THE SUPREME COURT OF COLORADO

No.	Title	Crime	Disposition
13789	Helser, et al. v. People.	Embezzlement	Affirmed March 15, 1937
13996	Hanner, et al. v. People.	Attempt to commit arson.	Reversed April 19, 1937
14400	Bauer v. People.	Reckless driving, license revocation.	At issue
14085	McRae v. People.	Murder	Reversed Sept. 13, 1937
14105	Wills v. People.	Rape	Affirmed March 8, 1937
14137	James C. Hill v. Best.	Habeas Corpus.	Demurrer to petition sustained Oct. 4, 1937
14185	Proctor v. People.	Robbery	Affirmed Sept. 13, 1937
14202	Ferch v. People.	Violation of Food and Drug Act.	Affirmed Nov. 23, 1937
14209	Mattice v. People.	Rape	Appeal dismissed at request of appellant
14218	Onan v. People.	Embezzlement	Appeal dismissed
14224	Lane v. People.	Assault with intent to kill.	Reversed Feb. 21, 1938
14231	Smaldone, et al. v. People.	Assault with attempt to commit murder, conspiracy.	Affirmed Dec. 19, 1938
14237	Smaldone v. People.	Larceny, receiving stolen goods.	Affirmed June 27, 1938
14247	Miller v. People.	Contributory delinquency.	Reversed April 18, 1938
14259	Bray v. People.	Second degree murder.	Affirmed April 11, 1938
14260	Arday v. People.	Murder	Affirmed Sept. 19, 1938
14267	Blackett v. People.	Conspiracy to defraud.	Affirmed May 23, 1938
14290	Hammons v. People.	Larceny	Affirmed March 14, 1938
14314	Clark v. People.	Second degree murder.	At issue
14328	Lambert v. People.	Rape, indecent liberties.	Affirmed May 26, 1938
14333	Matter of George H. Wier.	Habeas Corpus.	Affirmed May 2, 1938
14334	Elstun v. People.	Conspiracy to embezzle.	Pending
14335	Roberts v. People.	Murder (Accessory after fact)	Affirmed Sept. 19, 1938
14336	Hoppat v. People.	Rape	Reversed July 5, 1938
14361	Grandbouche v. People.	Conspiracy	Pending
14378	Efsiever v. People.	Rape	Pending
14381	Wilson, et al. v. People.	Gambling	Affirmed Oct. 17, 1938
14385	Wilson v. People.	Burglary	Pending
14410	Frank v. People.	Larceny	Affirmed as to guilt, reversed and remanded as to sentence Oct. 17, 1938
14419	Austlifford v. Guthner, et al.	Habeas Corpus.	Pending
14426	Matter of H. Scheuchel.	Habeas Corpus.	Denied Aug. 31, 1938
14429	Ruland v. People.	Larceny	Reversed and remanded Nov. 21, 1938
14432	Cohen v. People.	Receiving stolen property.	Pending
14444	Vigil v. People.	Obtaining money under false pretenses.	Affirmed Dec. 19, 1938
14456	Bacino v. People.	Burglary	Pending
14460	Handler v. People.	Gambling	Affirmed
14461	People v. Clifford.	Bribery and attempted bribery.	Appeal from constitutional ruling. Pending
14469	Beery v. People.	Larceny	Pending
14471	Agnes v. People.	Murder	Pending
14478	Rinehart v. People.	Drunk driving.	Pending
14491	Catalina v. People.	Murder	Pending
14504	Clark v. People.	Embezzlement, confidence game.	Pending
14505	Lackey v. People.	Larceny	Pending
14511	Wharton v. People.	Murder	Pending

WORKMEN'S COMPENSATION CASES IN THE SUPREME COURT OF COLORADO

No.	Title of Cause	Judgment of Lower Court	Status
14091	<i>McNeil Coal Corp, et al. v. Corcoran, et al.</i>	Award affirmed.....	Judgment affirmed February 15, 1937 (100 Colo. 91)
14093	<i>Zelle v. Ind. Com., et al.</i>	Award affirmed.....	Judgment affirmed March 1, 1937 (100 Colo. 116)
14100	<i>Elleman v. Ind. Com., et al.</i>	Award affirmed.....	Judgment affirmed March 1, 1937 (100 Colo. 120)
14098	<i>Allan et al v. Gadbors', et al.</i> ...	Award affirmed.....	Judgment reversed March 8, 1937 (100 Colo. 141)
14057	<i>Ind. Com., et al. v. Wetz, et al.</i> ...	Award set aside.....	Judgment affirmed March 15, 1937 (100 Colo. 161)
14090	<i>Wood, et al. v. Ind. Com., et al.</i> ...	Award affirmed.....	Judgment affirmed March 22, 1937 (100 Colo. 209)
14094	<i>Hallack & Howard Lumber Co., et al. v. Bagly, et al.</i>	Award affirmed.....	Judgment affirmed April 19, 1937 (100 Colo. 402)
14122	<i>Rio Grande Motor Way, Inc., et al. v. De Merschman, et al.</i>	Award affirmed.....	Judgment affirmed April 26, 1937 (100 Colo. 421)
14156	<i>O. P. Skaggs Co., et al. v. Nixon, et al.</i>	Award affirmed.....	Judgment affirmed Sept. 13, 1937 (101 Colo. 203)
14207	<i>American Mining Co., et al. v. Zupet</i>	Award set aside.....	Judgment reversed September 27, 1937 (101 Colo. 238)
14158	<i>Platt-Rogers, Inc., et al. v. Ind. Com., et al.</i>	Award affirmed.....	Judgment affirmed November 22, 1937 (101 Colo. 458)
14238	<i>Cometa v. Ind. Com., et al.</i>	Award affirmed.....	Judgment affirmed November 22, 1937 (101 Colo. 466)
14245	<i>London Gold Mines Co., et al. v. Custer</i>	Award set aside.....	Judgment reversed November 29, 1937 (101 Colo. 477)
14234	<i>Ind. Com., et al. v. Valdez</i>	Award set aside.....	Judgment reversed December 13, 1937 (101 Colo. 482)
14244	<i>Hallenbeck, et al. v. Butler, et al.</i>	Award set aside.....	Judgment affirmed December 13, 1937 (101 Colo. 486)
14239	<i>Nat'l Lumber & Creosoting Co., et al. v. Kelly, et al.</i>	Award affirmed.....	Judgment affirmed December 27, 1937 (101 Colo. 535)

No.	Title of Cause	Judgment of Lower Court	Status
14243	<i>Martin v. Ind. Com., et al.</i>	Award affirmed.....	Judgment affirmed December 27, 1937 (101 Colo. 540)
14258	<i>Ind. Com., et al. v. Carpenter.</i> ..	Award set aside.....	Judgment reversed February 2, 1938 (102 Colo. 22)
14220	<i>Empire Zinc Co. v. Ind. Com., et al.</i>	Award affirmed.....	Judgment affirmed March 14, 1938 (102 Colo. 26)
14233	<i>Ind. Com., et al. v. Martinez, et al.</i>	Award set aside.....	Judgment reversed with directions March 7, 1938 (102 Colo. 31)
14124	<i>Garden Farm Dairy, et al. v. Dorchak, et al.</i>	Award affirmed.....	Judgment reversed March 7, 1938 (102 Colo. 36)
14280	<i>Ind. Com., et al. v. Murphy.</i>	Award set aside.....	Judgment reversed March 7, 1938 (102 Colo. 59)
14281	<i>Ind. Com., et al. v. Stebbins.</i>	Award set aside.....	Judgment affirmed March 7, 1938 (102 Colo. 136)
14339	<i>Employers Mutual Ins. Co. v. Jacoe, et al.</i>	Award affirmed.....	Judgment affirmed June 27, 1938 (102 Colo. 515)
	<i>Frank v. Black Diamond Fuel.</i> ..	Award affirmed.....	Judgment affirmed July 11, 1938 (103 Colo. ...)
14397	<i>Pryor Coal Mining Co., et al. v. Contino, et al.</i>	Award affirmed.....	Judgment affirmed September 19, 1938 (103 Colo....)
14365	<i>S. D. Rogers, et al. v. Salem, et al.</i>	Award affirmed.....	Judgment affirmed September 19, 1938 (103 Colo. ...)
14342	<i>T. A. Sechler, et al. v. Pastore, et al.</i>	Award affirmed.....	Judgment affirmed in part and re- versed in part October 17, 1938 (103 Colo. ...)
14449	<i>Schwab v. Ind. Com., et al.</i>	Award affirmed.....	Judgment affirmed December 5, 1938 (... Colo. ...)
14446	<i>Ross Hill, et al. v. Bunker.</i>	Award set aside.....	Judgment reversed December 12, 1938 (... Colo. ...)
14285	<i>Consolidated Fast Freight, Inc., et al. v. Ind. Com., et al.</i>	Award set aside.....	Judgment affirmed December 27, 1938 (... Colo. ...)
14408	<i>E. L. Golden, et al. v. Ind. Com., et al.</i>	Award affirmed.....	Judgment reversed December 27, 1938 (... Colo. ...)
14404	<i>Bigham, et al. v. International Mutual Ins. Co., et al.</i>	Award set aside.....	Pending
14465	<i>Stahura v. Ind. Com., et al.</i>	Award affirmed.....	Pending
	<i>Gardner v. Ind. Com., et al.</i>	Award set aside.....	Pending

CASES IN THE DISTRICT COURTS

Docket
Number

Adams County

- *Linn Pierce, et al. v. Colorado Midland Refineries.* Suit for accounting and receiver. Dismissed by court order.
- *County Commissioners of Adams County and State Highway Department vs. Shearston, et al.* Condemnation proceedings. Settlement made with all respondents and case closed.
- *County Commissioners of Adams County vs. The Northern Colorado Irrigation Company, et al.* Declaratory judgment re taxes. Pending.

Alamosa County

1662. *Bedford vs. Cole.* Service tax. Judgment for plaintiff.
1689. *Industrial Commission vs. Reed Motor Co.* Unemployment compensation case. Pending.
- *Bedford vs. Cole* (Action No. 2). Action to recover service taxes due the State. Pending.

Arapahoe County

- *County Commissioners of Arapahoe County and The State Highway Department vs. D. E. Trogler, et al.* Condemnation. Settlements made with respondents and case closed.
5005. *State Highway Department vs. Joseph H. Martin, et al.* Condemnation. Dismissed September 11, 1937.
- *County Commissioners of Arapahoe County and State Highway Department vs. Ackhurst, et al.* Condemnation. Pending.
5225. *State Board of Land Commissioners vs. Simonson.* Petition for appointment of receiver. Receiver appointed, foreclosure completed, decree entered.
5226. *State Board of Land Commissioners vs. Simonson.* Petition for appointment of receiver. Receiver appointed, foreclosure completed, and decree entered.
5336. *People, ex rel. Moore vs. Anderson, as County Clerk.* Motor vehicle fees. Dismissed.
5376. *Morris vs. Board of County Commissioners of Arapahoe County.* To recover annual specific ownership tax paid under protest. Judgment for plaintiff. Appealed to Supreme Court of Colorado.
- *Calabrese vs. Brockway, et al.* Suit against employees of Director of Markets. Pending.

Docket
Number**Baca County**

- *Board of County Commissioners of Baca County v. Mitchell.*
Settlements made with all respondents but titles not yet transferred. Case pending.

Bent County

2086. *Bedford vs. La Junta Finance Company.* To recover sales tax due the State. Pending.
2092. *Industrial Commission vs. Kerns Drug Co.* Unemployment compensation case. Dismissed.
2116. *Industrial Commission vs. Las Animas Motor Co.* Unemployment compensation case. Pending.
- *Board of County Commissioners of Bent County vs. Heizer, et al.* Condemnation. Tried to a jury as to Malloy and Frederick and award paid. Settlement made with remaining respondents and case dismissed as to them.

Boulder County

9932. *Rinn vs. Bedford.* Service tax. Judgment in favor of defendant. Appealed to Supreme Court.
9974. *Industrial Commission vs. United Empire Gold Mines Company.* Unemployment compensation case. Judgment for plaintiff.
10036. *Industrial Commission vs. The Good Friday Mine.* Unemployment compensation case. Dismissed.
10071. *Industrial Commission vs. Cracker Jack Coal Company.* Unemployment compensation case. Pending.
10088. *Industrial Commission vs. Beyer Motor Company.* Unemployment compensation case. Pending.
12644. *Bedford vs. Houx.* Service tax. Pending.

Chaffee County

3345. *The Sunnyside Park Ditch Company vs. Hinderlider.* Determination of water rights. Pending.
3398. *State Highway Department vs. Theodoran, et al.* Condemnation. Pending.
3409. *State Highway Department vs. Veltrie, et al.* Condemnation. Pending.
- *Industrial Commission vs. Doris Ruby Mining Co., Inc.* Unemployment compensation case. Pending.
- *Industrial Commission vs. Deakin and Gustafson.* Unemployment compensation case. Dismissed.

Docket
Number**Clear Creek County**

8851. *State Highway Department, City of Idaho Springs vs. Millard Oil Co.* Condemnation proceeding. Settled and deed obtained from respondent for land and damages.
8946. *Board of County Commissioners of Clear Creek County and State Highway Department vs. Dingle, et al.* Condemnation. Pending.
9002. *Board of County Commissioners of Clear Creek County, et al. vs. Klein, et al.* Condemnation suit. Pending.
9006. *Board of County Commissioners of Clear Creek County, et al. vs. Curry, et al.* Condemnation. Pending.
9038. *Board of County Commissioners of Clear Creek County, et al. vs. Hartford, et al.* Condemnation. Pending.
9051. *Elmgreen vs. Wunderlick, et al.* Trespass and damages for the same. Dismissed on application of plaintiff.
- *Industrial Commission vs. Humboldt Consolidated Mining Company.* Unemployment compensation case. Pending.
- *Industrial Commission vs. Santiago Metals Corporation.* Unemployment compensation case. Dismissed.
- *Board of County Commissioners of Clear Creek County, et al. vs. Watson, et al.* Condemnation. Pending.

Conejos County

1924. *People vs. Torres.* Suit for possession and damages. Dismissed.

Custer County

1339. *Bertha Voss and Bertha Jaugh vs. State Board of Land Commissioners, et al.* Establishment of boundary lines. Pending.

City and County of Denver

- A-1359. *Murphy v. Federal Building and Loan, et al.* Money demand. Dismissed for inaction under court rule.
- A-2251. *People, ex rel. Halley, Bouslog vs. Saunders, et al.* Petition to review findings of Secretary of State. Judgment for defendants. Appealed to Supreme Court of Colorado.
- A-3047. *Hearon, et al. vs. Security Savings and Loan Association.* Receivership. Still active.

Docket
Number

- A-7754. *Weicker Transfer & Storage Co. vs. Public Utilities Commission*. Writ of certiorari to review an order of the Commission requiring the Weicker Company to cease and desist from charging certain shippers rates less than those prescribed. Dismissed November 1, 1937.
- A-9724. *Tolland, et al. vs. Public Utilities Commission*. Writ of review to review an order of the Commission authorizing the Denver and Salt Lake Railway Company to abandon its station at Tolland, Colorado. Dismissed October 15, 1938, under District Court rule.
- A-11733. *People, ex rel. Public Utilities Commission v. Gene Simpkins and Glenn Whaley*. Suit to enjoin Simpkins and Whaley from operating as private carriers by motor vehicle without first having obtained authority so to do. Dismissed November 1, 1937.
- A-11765. *People, ex rel. Baker vs. Alexander, et al.* Mandamus to compel payment of salary. Judgment for plaintiff, compromised and paid.
- A-12463. *People ex rel. Cochrane vs. Pacific States Life Insurance Company*. Petition for liquidation. Statutory liquidator and equity receiver appointed. Pending.
- A-13751. *People ex rel. Public Utilities Commission v. Joe Tate*. Injunction proceedings to restrain Tate from operating as a common carrier without a certificate of public convenience and necessity. Dismissed November 1, 1937.
- A-14015. *Highland Utilities Company vs. The Public Utilities Commission, et al.* Writ of review to review order of the Public Utilities Commission denying a proposed increase in electric rates in the town of Springfield, Colorado. Case dismissed under District Court rule for failure to prosecute October 15, 1938.
- A-14053. *Standard Oil Company vs. Armstrong, et al.* Injunction on chain store tax. Judgment for state.
- A-14056. *Continental Oil Company vs. Armstrong, et al.* Suit to enjoin collection of Store License Tax. Judgment in favor of State.
- A-14166. *Navy Gas and Supply Company vs. Armstrong, et al.* Suit to enjoin collection of Chain Store Tax. Judgment entered in favor of defendant October 29, 1937. Judgment satisfied October 29, 1937.
- A-14191. *Publix Cab Company vs. Armstrong*. Declaratory Judgment on Ch. 169, S.L. 1935. Judgment in favor of plaintiff.

Docket
Number

- A-14408. *Boddy vs. Public Utilities Commission*. Action for a declaratory judgment to test the constitutionality of Chapter 167, S.L. 1935. Demurrer filed January 17, 1936. Case dismissed November 1, 1937.
- A-14413. *W. T. Harkey vs. Public Utilities Commission*. Proceeding to declare Chapter 167, S.L. 1935, unconstitutional. Demurrer filed January 17, 1936. Case dismissed November 1, 1937.
- A-14432. *Charles E. Everitt and Bennie Goldstein vs. Public Utilities Commission*. Writ of certiorari to review an order of the Commission denying authority to transfer a permit to operate as a private carrier. Writ dismissed January 3, 1936.
- A-14464. *H. Vincent Miller vs. Wm. N. Bowman, et al.* Garnishment. Dismissed under court rule.
- A-15935. *People vs. Sarah Zerobnick, doing business as the Midwest Liquor Company*. Suit for excise tax. Pending.
- A-15934. *People vs. Liquors, Inc. and National Surety Corporation*. Suit to collect excise taxes. Pending on appeal to Supreme Court.
- A-16128. *Charles E. Everitt and Bennie Goldstein vs. Public Utilities Commission*. Writ of certiorari to review a subsequent order of the Public Utilities Commission denying authority to transfer private permit referred to in No. A-14432. Writ dismissed January 4, 1937.
16332. *People vs. Royal, Inc.* Suit for collection of excise taxes. Pending on demurrer.
- A-16600. *W. H. Webb vs. W. T. Murnan*. Damage suit because of accident in which one car was being driven by Highway Employee in discharge of duties. Case compromised and dismissed.
- A-17548. *Nellie C. Hummel vs. Board of Chiropractic Examiners*. Revocation of chiropractic license. Judgment in favor of respondents. Appealed to Supreme Court of Colorado.
- A-17738. *Iown K. Ulmer vs. Board of Chiropractic Examiners*. Revocation of chiropractic license. Court affirmed decision of the Board.
- A-17780. *People, ex rel. Smith, et al. vs. Ammons*. To compel payment of salary. Dismissed under court rules September 15, 1938.
- A-17853. *Harold A. Packard vs. Board of Chiropractic Examiners*. Revocation of license. Judgment of court affirmed the action of the Board.

Docket
Number

- A-18078. *Bedford vs. Rio Grande Fuel Company*. To obtain money judgment for sales tax deficiency. Judgment for defendant.
- A-18023. *People vs. Ambrose, et al.* Action to obtain judgment for unpaid liquor excise taxes. Pending on demurrer.
- A-18027. *People vs. Ambrose and Western Casualty and Surety Company*. Action to obtain excise taxes. Pending on demurrer.
- A-18082. *Bedford vs. General Machinery and Supply Co.* Suit to obtain money judgment for sales tax deficiency. Case dismissed under Rule 18, November 10, 1938.
- A-18084. *Bedford vs. Snow White Products Co.* To obtain money judgment for sales tax deficiency. Judgment for plaintiff.
- A-18160. *People vs. City and County of Denver*. Excise taxes. Judgment in favor of plaintiff. Appealed to Supreme Court of Colorado.
- A-18396. *Winkler vs. City and County of Denver, et al.* Damage suit. Pending.
- A-18416. *J. R. Mark's Truck Line vs. The Public Utilities Commission, et al.* Action to review order of Commission regulating operations under two permits. Judgment of the District Court sustaining Commission's order entered November 30, 1937.
- A-18477. *Colorado Fuel and Iron Company vs. Homer F. Bedford*. Sales tax. Judgment in part for State. Appealed to Supreme Court.
- A-18713. *State of Colorado vs. Stearns-Roger Manufacturing Company, et al.* To recover on bidder's bond given to Highway Department. Settlement made by defendant Stearns-Roger Company. Dismissed June 3, 1938.
- A-18823. *City of Delta vs. Bedford*. To obtain a declaratory judgment of rights and construction of Emergency Retail Sales Tax Law. Judgment of court holding that transactions pleaded in the complaint are not subject to the sales or use tax.
- A-18865. *Steamboat Transfer and Storage Co. v. The Public Utilities Commission*. Writ of prohibition to restrain Public Utilities Commission from proceeding in a hearing to grant motor carrier authority to operate. Writ of prohibition issued September 7, 1937.
- A-18887. *People vs. Connecticut General Life Insurance Company*. Money demand for alleged tax due on annuity premiums. Pending.

Docket
Number

- A-18910. *Fenske vs. Hoehn, et al.* Damages for false imprisonment. Dismissed upon stipulation.
- A-19060. *Howard E. Steed vs. Edward E. Wheeler, et al. as members of the Public Utilities Commission of Colorado.* Action to enjoin regulation of traffic bureau operations. Temporary injunction granted June 2, 1937. Complaint dismissed with prejudice on motion of defendants, April 15, 1938.
- A-19119. *Brammeier vs. Sweinhart, et al.* Question at issue was whether Governor or the State Hail Commission had authority to appoint the State Hail Commissioner. Appealed to Supreme Court where defendants in error were represented by private counsel.
- A-19263. *Gamble-Skogmo, Inc. v. Bedford.* Declaratory judgment re store license. Judgment for plaintiff. Appealed to Supreme Court.
- A-19294. *Silver State Building and Loan Association vs. Johnson.* Injunction. Judgment for petitioner. Court retained jurisdiction. Pending on motion to vacate decree.
- A-19347. *People, upon complaint and relation of Ralph O. Baird, vs. Warwick M. Downing.* Concerning place on Highway Advisory Board. Dismissed. Appealed to Supreme Court of Colorado.
- A-19461. *John Shull, et al. vs. Public Utilities Commission, et al.* Writ of review to review order of the Commission revoking authority to operate as motor carrier for hire. Motion to quash writ of review. Sustained September 13, 1937.
- A-19502. *Industrial Commission vs. J. B. Bertrand, Inc.* Unemployment compensation case. Judgment satisfied.
- A-19534. *Guy Hudson and Joe Plummer vs. Thomas Annear.* Mandamus suit. Judgment for the defendant. Appealed to Supreme Court of Colorado.
- A-19548. *Industrial Commission vs. Auto Rental Service, Inc.* Unemployment compensation case. Judgment satisfied.
- A-19558. *People, ex rel. Industrial Commission vs. Denver Building and Construction Trades.* Mandatory writ under the Industrial Law of 1915. Writ denied.
- A-19628. *Bedford vs. Denver Safe Deposit Company, et al.* Service tax. Judgment for the defendant. Appealed to Supreme Court.
- A-19631. *Bedford vs. Packard.* Suit to recover service taxes. Judgment for plaintiff December 29, 1937.

Docket
Number

- A-19636. *Bedford vs. Fifteenth Street Investment Company*. Suit to collect use tax. Judgment for plaintiff. Appealed to Supreme Court.
- A-19700. *Industrial Commission vs. Alma Denver Bus Lines, Inc.* Unemployment compensation case. Judgment satisfied.
- A-19764. *L. A. Mayer, et al. vs. The Public Utilities Commission, et al.* Writ of review to review order of Commission denying authority to transfer certificate of public convenience and necessity. Motion to quash writ. Sustained September 22, 1938. Transcriptive record prepared for suing out writ of error in Supreme Court.
- A-19788. *State of Colorado vs. A. W. Martinson*. Damage suit. Pending.
- A-19797. *University of Colorado vs. Reichard, et al.* To quiet title. Dismissed.
- A-19836. *McNichols vs. City and County of Denver, et al.* Declaratory Judgment Act, constitutionality of an ordinance questioned. Judgment on pleadings for defendant. Appealed to Supreme Court.
- A-20042. *Louis J. Johnson vs. Bedford*. Declaratory judgment re service tax. Ruling in favor of plaintiff. Appealed to Supreme Court.
- A-20054. *Fraternal Order of Pensions, et al. vs. Bedford*. Declaratory Judgment and Writ of Mandate in re allocation of Old Age Pension funds. Pending.
- A-20067. *Board of County Commissioners of Teller County vs. L. S. Cox and the National Surety Corporation*. Motor Vehicle fees. Pending on defendant's motion for an accounting.
- A-20164. *Bedford vs. Porter*. To recover sales tax. Judgment for the plaintiff by default.
- A-20278. *Industrial Commission vs. Northwestern Mutual Life Insurance Company*. Unemployment compensation case. Pending.
- A-20314. *Industrial Commission vs. Equitable Life Insurance Company of Iowa*. Unemployment compensation case. Judgment for plaintiff.
- A-20317. *Bedford vs. Davis-Shelton, Inc.* To collect sales tax. Judgment for plaintiff.
- A-20326. *Allinger, et al. vs. Executive Council*. To collect back salary. Pending.

Docket
Number

- A-20387. *Industrial Commission vs. Great Western Mushroom Company*. Unemployment compensation case. Judgment satisfied.
- A-20399. *Smith vs. Conner, et al.* For legal interpretation of S.B. 245 (Restaurant Law). Judgment in favor of plaintiff. Held that under the particular facts there obtaining the Restaurant Law was not applicable.
- A-20410. *Dr. C. A. Ellis, et al. vs. Earl M. Kouns, et al.* Declaratory judgment in re Old Age Pension Amendment pertaining to "Jack-Pot" clause. Defendants' demurrer sustained.
- A-20542. *In the Matter of the Lyman Trust Fund, Ella M. Lyman et al. vs. The Denver National Bank*. For construction of the will of Charles B. Lyman. Pending.
- A-20652. *Nora Baines vs. Clara Wilkins, et al., comprising Civil Service Commission*. To compel re-instatement. Settled under stipulation.
- A-20660. *Industrial Commission vs. Artistic Homes, Inc.* Unemployment compensation case. Judgment for plaintiff.
- A-20785. *Industrial Commission vs. Casey Truck Line*. Unemployment compensation case. Dismissed.
- A-20825. *Industrial Commission vs. Denver-Limon-Burlington Transfer Co.* Unemployment compensation case. Dismissed.
- A-20826. *Industrial Commission vs. Heimbacher Brothers, Inc.* Unemployment compensation case. Judgment for plaintiff.
- A-20851. *Industrial Commission vs. Gilpin County Gold Mining Corporation*. Unemployment compensation case. Judgment for plaintiff.
- A-20852. *Industrial Commission vs. Carl Tague (Navajo Hotel)*. Unemployment compensation case. Judgment for plaintiff.
- A-20853. *People, ex rel. Colorado Tax Commission vs. Ammons, et al.* To compel reinstatement of Tax Commission members. Motion to quash sustained and case dismissed.
- A-20899. *Industrial Commission vs. Brass Rail, Inc.* Unemployment compensation case. Judgment satisfied.
- A-20900. *Industrial Commission vs. Capitol Laundry Co.* Unemployment compensation case. Judgment for plaintiff.
- A-20901. *Industrial Commission vs. Consolidated Smelting and Metals Corp.* Unemployment compensation case. Pending.

Docket
Number

- A-20902. *Industrial Commission vs. Consolidated Press.* Unemployment compensation case. Judgment for plaintiff.
- A-20903. *Industrial Commission vs. Leyden-Jameson, Inc.* Unemployment compensation case. Judgment for plaintiff.
- A-20904. *Industrial Commission vs. Royal Cleaning and Dyeing Company.* Unemployment compensation case. Pending.
- A-20917. *Industrial Commission vs. August Friedrichs Company.* Unemployment compensation case. Judgment for plaintiff.
- A-21009. *Baker Auto Rental, Inc. vs. Bedford, et al.* Declaratory judgment in re service tax. Dismissed.
- A-21076. *People, ex rel. Wunch, et al. vs. Saunders.* To compel Secretary of State to accept petition. Demurrer overruled.
- A-21176. *Industrial Commission vs. Abe Lincoln Gold Mining Corporation.* Unemployment compensation case. Judgment for plaintiff.
- A-21177. *Industrial Commission vs. Finer Cleaners, Ltd.* Unemployment compensation case. Judgment for plaintiff.
- A-21195. *Industrial Commission vs. M. E. Carlson.* Unemployment compensation case. Judgment for plaintiff.
- A-21209. *Mitchell vs. Fairall, et al.* Declaratory judgment in re Old Age pensions. Defendants' demurrer sustained. Dismissed.
- A-21210. *Bengston Home Mortuary, Inc. vs. Fairall, et al.* To recover burial expense for old age pensioner. Pending.
- A-21212. *Burgoyne vs. Fairall, et al.* Money demand. Old Age Pension. Pending.
- A-21216. *Ferch vs. Noxon, et al.* To enjoin defendants from cancelling a lease. Pending.
- A-21251. *Industrial Commission vs. Lone Eagle Gold Mining Company.* Unemployment compensation case. Judgment for plaintiff.
- A-21253. *Industrial Commission vs. Bungalow Bakery.* Unemployment compensation case. Judgment for plaintiff.
- A-21285. *Industrial Commission vs. Denver Boot and Reliner Company.* Unemployment compensation case. Judgment for plaintiff.
- A-21289. *Industrial Commission vs. Walter B. Higley Machine Shop.* Unemployment compensation case. Dismissed.

Docket
Number

- A-21315. *Re: Estate of Alfred W. Keene*. Appealed from county court. Pending.
- A-21358. *Industrial Commission vs. DeJohn Venetian Gardens*. Unemployment compensation case. Judgment for plaintiff.
- A-21380. *Industrial Commission vs. E. Gurtner & Co.* Unemployment compensation case. Judgment for plaintiff.
- A-21418. *Kelly Fruit Company, et al. vs. Roy G. Richmond*. Declaratory judgment in re powers of State Entomologist. Pending.
- A-21476. *Industrial Commission vs. The Park Floral Company*. Unemployment compensation case. Pending.
- A-21750. *Redfeather Lakes Resort, Inc. vs. Watson, et al.* To procure a writ of mandamus. Game and fish laws. Writ dismissed.
- A-21817. *Smith-Brooks Printing Company, et al. vs. Industrial Commission*. Questioning the validity of Section 7, Chapter 214, S.L. 1937, being the so-called Public Printing Act. Judgment in favor of defendants. Appealed to Supreme Court.
- A-21820. *Industrial Commission vs. Hosc Mfg.-Overland Foundry Co.* Unemployment compensation case. Pending.
- A-21853. *Industrial Commission vs. Fleming Brothers Lumber Company*. Unemployment compensation case. Pending.
- A-21942. *People, ex rel. Tiemann vs. Annear*. To compel payment of back salary. Demurrer overruled, act held unconstitutional, defendant appealed.
- A-22049. *Industrial Commission vs. Zephyr Restaurants, Inc.* Unemployment compensation case. Pending.
- A-22151. *Colorado Postal Telegraph Cable Company vs. State of Colorado*. Damage suit. Defendant's demurrer overruled. Appealed.
- A-22191. *Industrial Commission vs. T & M Transportation Company*. Unemployment compensation case. Judgment for plaintiff.
- A-22408. *People, ex rel. Dalrymple vs. Allen, et al.* To compel review of action of Civil Service Commission. Pending.
- A-22512. *People, ex rel. Halley, et al. vs. Saunders, et al.* To enjoin Secretary of State from publication of Healing Freedom Amendment. Dismissed.

Docket
Number

- A-22880. *Industrial Commission vs. Alma Gold Corp.* Unemployment compensation case. Pending.
- A-22940. *Industrial Commission vs. Cardigan Mining Company.* Unemployment compensation case. Pending.
- A-22941. *Industrial Commission vs. Heimbacher Brothers.* Unemployment compensation case. Pending.
- A-23045. *Pigg & Sons vs. City and County of Denver, et al.* Attorney General made a party under Section 88 of Chapter 93, C.S.A., which provides that when constitutionality of an ordinance is questioned, the Attorney General shall be entitled to be heard.
- A-23137. *Industrial Commission vs. Care Beauty Salons, Inc.* Unemployment compensation case. Pending.
- A-23208. *Industrial Commission vs. E. J. Johnson, Inc.* Unemployment compensation case. Pending.
- A-23218. *Larson Transportation, et al vs. Saunders, et al.* Action to enjoin enforcement of statute requiring installation of automatic signal devices on motor vehicles. Demurrer restraining order issued November 14, 1938.
- A-23230. *Bedford vs. City and County of Denver, et al.* Sales tax. Priority of lien. Pending.
- A-23301. *People, ex rel. Weber, et al. vs. Board of Control of Colorado State Industrial School.* Injunction suit. Demurrer of defendants sustained and case dismissed.
- A-23346. *McRoberts vs. Ammons.* Application for temporary injunction to restrain purchase of highway material without bids. Injunction denied, case dismissed December 9, 1938. Pending on motion for a new trial.
- A-23385. *Denver Building and Construction Trades Council vs. Vail.* Injunction to enforce prevailing scale of wages. Injunction denied and case dismissed.
- A-23426. *Industrial Commission vs. Goldie E. Conway.* Unemployment compensation case. Pending.
- A-23517. *Northwestern Motor Freight, et al. vs. The Public Utilities Commission, et al.* Writ of review to review order of the Public Utilities Commission imposing monetary penalty on the motor carrier for violation of the carrier acts and rules of the Commission. Complaint filed December 27, 1938.
- A-23529. *Industrial Commission vs. Strong Leasing and Mining Company.* Unemployment compensation case. Pending.

Docket
Number

33591. *Elizabeth Jane Trevena vs. State Home for Dependent and Neglected Children*. Habeas corpus. Petition dismissed and writ quashed June 24, 1937.
- 33621 and 33622. *People, on the relation of Walter Johnson, Warden of the State Reformatory, in the matter of Jack Howard and Jack M. Cupp*. Habeas corpus. Writ denied.
34129. *People, ex rel. Rudolph Kahler, et al. vs. Juvenile Court, et al.* Habeas corpus. Judgment for respondents.
37563. *Bedford vs. Bowlby*. Sales tax. Judgment entered by confession.
52188. *In the Matter of the Estate of Karl G. Schuyler, Deceased*. Inheritance tax. Judgment in favor of State. Appealed to the Supreme Court.
52705. *In the Matter of the Estate of Vaso L. Chucovich, Deceased*. Construction of will. Judgment in favor of trustees. Appealed to Supreme Court.
57755. *In the Matter of the Estate of Edith I. Bent, Deceased*. Inheritance tax. Dismissed.
57898. *Estate of Frederick J. McCombe, Deceased*. Inheritance tax. Appealed to Supreme Court.
58339. *Re: Estate of Alfred W. Keene*. Escheat matter, Attorney General taking position estate should escheat to State. Court determined that claimant Hille was the sole and only heir of decedent. Appealed to District Court.
58749. *In the Matter of the Estate of Ernest Morris, deceased*. Gift to the State of Colorado, which was sustained, the Attorney General appearing for the State.
78511. *J. Charles Frisbee vs. Fairall, et al.* Old Age Pension. Finding in favor of plaintiff. Appealed to Supreme Court of Colorado.
- *James C. Hill vs. Roy Best*. Habeas corpus. Judgment for respondent. Appealed to Supreme Court.
- *People, ex rel. Hoover vs. Bedford*. Old age pension matter. Dismissed by plaintiff.
- *People vs. Frank Coryell*. Money demand. Pending.
- *Hartman Brothers, et al vs. Bedford*. Sales tax on car trades. Judgment for plaintiff. Appealed to Supreme Court.

Docket
Number

- *McKay vs. State Board of Medical Examiners.* Revocation of license to practice medicine because of narcotic dispensation. Judgment for respondents. Appealed to Supreme Court.
- *Onufrock vs. Cleere.* Injunction granted restraining dismissal from State Board of Health.
- *General Outdoor Advertising Co., Inc. vs. Bedford, et al.* Service tax. Judgment for plaintiff.
- Justice Court. *Homer Public Market Company, plaintiff, Bedford, Intervenor, vs. V. Andreas, Inc.* Sales tax intervention. Judgment entered and paid.
- Justice Court. *Bedford vs. Blush Automatic Oil Company.* Sales and service taxes. Pending.
- Justice Court. *Bedford vs. The Bluebird Plumbing and Heating Company.* Sales and service taxes. Pending.

Eagle County

948. *Town of Gypsum and The State Highway Department vs. Mosher, et al.* Condemnation. Settled and dismissed.
- *County Commissioners of Eagle County vs. Minnie C. Lundgren, et al.* Condemnation. Settlement made with respondents and case closed.

Elbert County

- *Board of County Commissioners of Elbert County, et al. vs. Blomquist, et al.* Condemnation. Settlements made with respondents and case closed.
- *Board of County Commissioners of Elbert County vs. Porter Thompson Company.* Condemnation. Settlement made with respondents and case closed.
- *Board of County Commissioners of Elbert County vs. Heald, et al.* Condemnation. Judgment in favor of plaintiff.

El Paso County

18429. *Phi Gamma Delta vs. Horton, et al.* Suit to enjoin taxes. Dismissed without prejudice.
18670. *Midland Terminal Railway Company vs. Colorado Tax Commission.* Taxes. Dismissed.
- 18874. *People vs. Dollar Building and Loan Association.* Receivership. Pending.

Docket
Number

18902. *People, ex rel. Attorney General vs. City Savings Building and Loan Association.* Receivership. Pending.
18914. *People, ex rel. Attorney General vs. Home Savings Building and Loan Association.* Receivership. Pending.
19125. *Midland Terminal Railway Company vs. Colorado Tax Commission.* Taxes. Dismissed.
21554. *Industrial Commission vs. Burgess.* Unemployment compensation case. Judgment for plaintiff.
21572. *Industrial Commission vs. Blue Moxie Gold Mining Company.* Unemployment compensation case. Judgment for plaintiff.
21613. *Industrial Commission vs. Altitude Fuel Company.* Unemployment compensation case. Pending.
21905. *Midland Terminal Railway Company vs. Colorado Tax Commission.* Taxes. Pending.
- *Greiner vs. Ammons, et al.* Declaratory judgment re taxes. Pending on demurrer.

Fremont County

5498. *In the Matter of the Application of George Harrison Wier, alias Hat Wier, for a writ of Habeas Corpus.* Demurrer sustained and petition dismissed. Appealed to Supreme Court.
5510. *Industrial Commission vs. Ray A. Ricketts Company.* Unemployment compensation case. Judgment for plaintiff.
5524. *Industrial Commission vs. General Vermiculite Company.* Unemployment compensation case. Judgment for plaintiff.
5526. *Industrial Commission vs. American Independent Coal Mine.* Unemployment compensation case. Pending.

Garfield County

3200. *State Highway Department vs. Brackney.* Condemnation. Dismissed in pursuance of stipulation.

Gilpin County

4404. *Board of County Commissioners of Gilpin County, et al. vs. Eccker.* Condemnation proceeding. Compensation and damages assessed by commissioners and paid to defendant. Case closed.

Docket
Number

4480. *Board of County Commissioners of Gilpin County, et al. vs. McLeod, et al.* Condemnation proceeding. Pending.
4482. *Board of County Commissioners of Gilpin County, et al. vs. Blake, et al.* Condemnation proceeding. Pending.
5135. *Board of County Commissioners of Gilpin County, et al. vs. The Johnson's Dream Mining Company, et al.* Condemnation. Pending.
- *Gilpin County Commissioners, et al. vs. Kimber, et al.* Condemnation proceeding. Pending.

Grand County

- *Industrial Commission vs. West Portal Lumber Company.* Unemployment compensation case. Pending.

Huerfano County

- *Industrial Commisison vs. The Peachy Coal Company.* Unemployment compensation case. Pending.

Jackson County

- *In the Matter of the Adjudication of Right to Use of Water in Water District No. 41, Division No. 1.* Decree entered in favor of State.

Jefferson County

3967. *Board of County Commissioners of Jefferson County, et al. vs. Moore, et al.* Condemnation. Pending.
3981. *Board of County Commissioners of Jefferson County, et al. vs. Quaintance, et al.* Condemnation. Settled and dismissed as to all respondents except the Ashleys and C. Powell.
4002. *Board of County Commissioners of Jefferson County, et al. vs. Kaufman, et al.* Condemnation. Pending.
4081. *Board of County Commissioners of Jefferson County vs. Rose, et al.* Condemnation proceeding. Pending.
4098. *State Board of Land Commissioners vs. Tracy, et al.* Foreclosure on deed of trust. Judgment for plaintiff. Receiver appointed. Appealed to Supreme Court.
4136. *Public Utilities Commission vs. George Ramstetter.* Action to enjoin operation of motor carrier service without proper authority. Temporary injunction issued November 3, 1937. Pending.

Docket
Number

4139. *Board of County Commissioners of Jefferson County, et al. vs. Burke, et al.* Condemnation. Pending.

..... *Denver Guide Service, Inc. vs. Vail.* Suit for mandatory injunction and for damages. Dismissed at plaintiff's cost.

..... *Board of County Commissioners of Jefferson County vs. Boyd, et al.* Condemnation. Settlement made with respondents and case closed.

Kiowa County

..... *Board of County Commissioners of Kiowa County, et al. vs. Hardy, et al.* Condemnation. Pending.

Kit Carson County

5648. *State Land Board vs. Weiss.* Foreclosure under the Torren's Act. Decree of foreclosure entered and decree registered with the Registrar of Titles.

..... *People vs. Penny, et al.* Use tax. Tax paid, case dismissed.

Lake County

6510. *Board of County Commissioners of Lake County, et al. vs. W. E. Callahan Construction Company, et al.* Condemnation. Pending.

..... *In the matter of the Estate of Samuel D. Nicholson, Deceased.* Distribution of trust fund. State's demurrer overruled. Appealed to Supreme Court.

..... *Industrial Commission vs. John Cortellini (The Venir Lease).* Unemployment compensation case. Judgment for plaintiff.

..... *Industrial Commission vs. Richard Fikany.* Unemployment compensation case. Dismissed.

La Plata County

..... *The People of the State of Colorado vs. Curtis Johnson.* Petition for reinstatement of driver's license. Petition denied.

Larimer County

7359. *Agnes Zimmerman vs. M. C. Hinderlider, et al.* Action for damages. Remanded from Supreme Court of Colorado. Defendant's demurrer argued and sustained and cause dismissed August 31, 1938.

Docket
Number

7590. *Pierce vs. Patterson*. Quiet title. Case closed.
7610. *Kerbel vs. Armstrong, et al.* Reinstatement of motor vehicle license. License reinstated March 23, 1937.
7836. *The Public Utilities Commission vs. Lorrence Hart*. Action to enjoin unlawful motor carrier operation. Stipulation in lieu of temporary injunction. Entered May 20, 1938. Pending.
7888. *Industrial Commission vs. Fort Collins Laundry Service, Inc.* Unemployment compensation case. Pending.
7897. *Benziger vs. Water Supply and Storage Company, et al.* Determination of water rights. Pending.

Las Animas County

- *Bedford vs. Jeffries, et al.* Sales tax. Pending.
- *Bedford vs. Cherry Motor Company*. Sales tax. Pending.
- *Industrial Commission vs. L. Leone Construction Company*. Unemployment compensation case. Dismissed.
- *Industrial Commission vs. J. I. Vialpando*. Unemployment compensation case. Pending.
14893. *Industrial Commission vs. Golden Grill & Bar*. Unemployment compensation case. Pending.
14903. *Industrial Commission vs. Mountain States Oil Corporation*. Unemployment compensation case. Judgment for plaintiff.

Lincoln County

1225. *Industrial Commission vs. Limon Milling Company*. Pending.

Logan County

5736. *In the Matter of the People in the Interest of Charles and Anne McAlister*. Dependency matter. Dismissed on respondents' motion.

Mesa County

6073. *City of Grand Junction vs. Regents of the University of Colorado*. To quiet title to real estate. Judgment in favor of plaintiff.
6269. *Industrial Commission vs. United Fruit Growers Association*. Unemployment compensation case. Pending.

Docket
Number

..... *Industrial Commission vs. Excelsior Laundry Company.*
Unemployment compensation case. Pending.

..... *State of Colorado vs. Walker.* Acting as farm produce
broker without license. Tried, not guilty.

Before Justice of the Peace. *Bedford vs. Schlangen, doing busi-*
ness as Grand Cafe. Sales tax. Tax paid, case dismissed.

Mineral County

631. *Board of County Commissioners of Mineral County, et al. vs.*
Bruce. Condemnation proceeding. Pending.

Moffat County

754. *Board of County Commissioners of Moffat County vs. Mc-*
Mahan, et al. To recover motor vehicle fees. Judgment for
the people. Judgment satisfied.

836. *Bedford vs. Pughe.* To recover service taxes. Pending.

Montezuma County

1767. *Brumley vs. Saunders, as Chief Liquor Licensing Authority.*
Mandamus action. Order and judgment of dismissal August
25, 1937.

Ouray County

2012. *Industrial Commission vs. Revenue Development Corpora-*
tion. Unemployment compensation case. Pending.

2019. *Kent vs. Lowdermilk Brothers, et al.* To recover damages
to property in construction of U. S. Highway No. 550. Pending.

Park County

2073. *Glen A. Young vs. Park County Commissioners.* Declaratory
judgment relating to Public Trustee Act. Judgment for de-
fendants. Appealed to Supreme Court.

3031. *Board of County Commissioners of Park County, et al. vs.*
McQuaid, et al. Condemnation. Case settled and dismissed
as to State Land Board. Tried to jury as to remaining re-
spondents and pending on their motion for new trial.

3037. *Industrial Commission vs. Jack Richards Pit Placer.* Un-
employment compensation case. Pending.

3038. *Industrial Commission vs. C. L. Logue.* Unemployment
compensation case. Pending.

Docket
Number

3039. *Industrial Commission vs. Fairplay Hospital*. Unemployment compensation case. Dismissed.
- *State Mineral Resource Board of Colorado vs. South Park Dredging Company, et al.* Condemnation. Dismissed at plaintiff's request without prejudice.
- *State Highway Department vs. Van Blarcom, et al.* Condemnation. Pending.
- *Town of Alma and State Highway Department vs. Dolli-son.* Condemnation. Pending.

Prowers County

4595. *Industrial Commission vs. Tripp's Cafe*. Unemployment compensation case. Dismissed.

Pueblo County

21884. *In the Matter of Frank A. Perry, Sr., an alleged insane person.* Petition for habeas corpus. Motion to quash writ sustained.
24004. *The Forbush Company vs. Bedford.* Suit to recover motor fuel tax. Dismissed for want of prosecution.
24098. *The Forbush Company vs. Armstrong.* Suit to recover motor fuel tax. Dismissed for want of prosecution.
24670. *Louella Biggerstaff vs. Zimmerman.* Action for damages for slander. Defendant's demurrer to complaint overruled September 3, 1938. Pending.
25241. *In the Matter of the Petition of Frank A. Perry, Sr., for a Writ of Habeas Corpus.* Writ denied.
25310. *People, ex rel. Attorney General vs. Barksdale.* Cleaning and dyeing act. Order of court entered in favor of respondent. Appealed to Supreme Court.
25503. *The Wigton Industrial Bank vs. Grant McFerson.* Injunction to restrain Bank Commissioner from holding assets and property. Pending on motion to strike portion of amended complaint.
25738. *The People of the State of Colorado, ex rel. Board of Trustees of Colorado School of Mines vs. Dolly Young.* Injunction to restrain from interference with property of School of Mines. Injunction granted.

Docket
Number

- *Industrial Commission vs. The Driscoll Construction Company.* Unemployment compensation. Dismissed.
- *Industrial Commission vs. H. F. Scribner & Co., and Muzio Dental Supply Company.* Unemployment compensation case. Dismissed.
- *Industrial Commission vs. Pueblo Auto Parts Company.* Unemployment compensation case. Dismissed.
- Justice Court. *Homer F. Bedford vs. Pierce Seed & Mercantile Company.* Sales and service tax. Pending.

Rio Grande County

3829. *The People of the State of Colorado, ex rel. vs. Edna L. McGuire.* Mandamus. Dismissed.
4393. *Industrial Commission vs. Rio Grande Produce Company.* Unemployment compensation case. Dismissed.
- *In the Matter of the Estate of E. J. Short.* Claim allowed against the estate for shortage in motor vehicle fees.
- Justice Court. *Bedford vs. D. W. Murray.* Attachment proceedings for sales tax. Pending.

Routt County

2214. *State Board of Land Commissioners vs. Pizor.* Receivership. Order discharging receiver signed by judge. Matter closed.
2266. *Board of County Commissioners of Routt County, et al. vs. Roup, et al.* Condemnation. Pending.

San Miguel County

- *Industrial Commission vs. Butterfly Consolidated Mines, Inc.* Unemployment compensation case. Dismissed.
- *O. A. Greager vs. George A. McKee, et al.* Boundary suit. Pending.

Sedgwick County

1592. *Bedford vs. Parker, et al.* Action to recover sales tax. Pending.

Summit County

1778. *State Highway Department vs. Excelsior Mines, et al.* Condemnation. Pending.

Docket
Number

..... *State Highway Department vs. James, et al.* Condemnation.
Pending.

Teller County

4446. *Midland Terminal Railway Company vs. Colorado Tax Commission.* Taxes. Dismissed.

4460. *Midland Terminal Railway Company vs. Colorado Tax Commission.* Taxes. Dismissed.

4479. *Midland Terminal Railway Company vs. Colorado Tax Commission.* Taxes. Dismissed.

Weld County

9070. *Town of Hudson, and State Highway Department vs. Wehrman, et al.* Condemnation. Pending.

..... *Bedford vs. East.* To collect sales tax. Taxes paid. Motion to dismiss.

..... *Bedford vs. Kerns.* Sales tax attachment case. Pending.

Yuma County

234. *State of Colorado vs. Sheverbush, as Public Trustee, Minnie K. Scott, et al.* Foreclosure under the Torrens' Act. Decree of foreclosure entered. Decree registered with the Registrar of Titles.

WORKMEN'S COMPENSATION CASES IN THE DISTRICT COURTS OF COLORADO

(Action to Set Aside Awards of the Industrial Commission of
Colorado)

Boulder County

Title	No.	Judgment of the District Court
<i>Spellman v. Ind. Com., et al.</i>	10049	Pending

Clear Creek County

<i>Yunker Lumber Co. v. Ind. Com., et al.</i>	9077	Demurrer sustained
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Denver County

<i>Allan, et al v. Albert Gadbors & Ind. Com.</i>	A-16630	Award affirmed (Judgment reversed in Supreme Court)
<i>Anderson, et al v. Ind. Com., et al.</i>	A-17891	Dismissed
<i>A. E. Anderson, et al v. Ind. Com., et al.</i>	A-19328	Award affirmed
<i>Black Diamond Fuel Co., et al v. August Frank & Ind. Com.</i>	A-14255	Award affirmed (Judgment affirmed in Supreme Court)
<i>Blizit v. Ind. Com., et al.</i>	A-11417	Pending
<i>Briggs v. Ind. Com., et al.</i>	A-18743	Pending
<i>Butler v. Hallenbeck, et al.</i>	A-19536	Award set aside (Judgment affirmed in Supreme Court)
<i>Colo. Fuel & Iron Co. v. Ind. Com. et al.</i>	A-16425	Dismissed
<i>Cometa v. Ind. Com., et al.</i>	A-18907	Award affirmed (Judgment affirmed in Supreme Court)
<i>Consolidated Fast Freight v. Ind. Com., et al.</i>	A-15261	Award reversed (Judgment affirmed in Supreme Court)
<i>Custer v. London Gold Mines Co., et al.</i>	A-19276	Award set aside (Judgment reversed in Supreme Court)
<i>Carpenter v. Ind. Com., et al.</i>	A-19703	Award set aside (Judgment reversed in Supreme Court)
<i>Carpenter v. Ind. Com., et al.</i>	A-22531	Award set aside and remanded
<i>Davis v. Boulder Valley Coal Co., et al.</i>	A-21675	Demurrer sustained
<i>Dorchak v. Ind. Com., et al.</i>	A-8974	Award affirmed (Judgment reversed in Supreme Court)
<i>Dorland v. City and County of Denver, et al.</i>		Dismissed
<i>Dorland v. City and County of Denver, et al.</i>	A-21801	Award set aside and remanded
<i>Denver, etc. Motor Way, et al v. Ind. Com., et al.</i>	A-22609	Award affirmed
<i>Egan & Bracken v. Ind. Com., et al.</i>	A-21966	Pending
<i>Employer's Mutual Ins. Co. v. Jacoe, et al.</i>	A-20791	Award affirmed (Judgment affirmed in Supreme Court)

Title	No.	Judgment of the District Court
<i>Fraser v. Ind. Com., et al.</i>	A-18303	Award affirmed
<i>Gadbois v. Allen, et al.</i>	A-21974	Pending
<i>Golden & Greenmeyer v. Ind. Com., et al.</i>	A-20120	Award affirmed (Judgment reversed in Supreme Court)
<i>Int. Mut. Liab. Ins. Co. v. Bigham, et al.</i>	A-21145	Award set aside (Pending in Supreme Court)
<i>Int. Mut. Liab. Ins. Co. v. Bueno, et al.</i> ..	A-20880	Award affirmed
<i>Int. Mutual Liab. Ins. Co. v. Ruyn, et al.</i>	A-22370	Dismissed
<i>Int. Mutual Liab. Ins. Co. v. Walker, et al.</i>	A-22177	Award affirmed
<i>Int. Mutual Liab. Ins. Co. v. Warren, et al.</i>	A-22647	Dismissed
<i>Kube v. Ind. Com., et al.</i>	A-19537	Award affirmed
<i>Lang v. City and County of Denver, et al.</i>	A-17477	Pending
<i>Laso v. Ind. Com., et al.</i>	A-17638	Remanded to Ind. Com.
<i>Mace v. Ind. Com., et al.</i>	A-19874	Remanded to State Ind. Com. for further proceedings
<i>Martin v. Ind. Com., et al.</i>	A-19139	Award affirmed (Judgment affirmed in Supreme Court)
<i>Moberly v. Ind. Com., et al.</i>	A-20096	Pending
<i>Moreno, et al. v. Ind. Com., et al.</i>	A-22882	Pending
<i>Murphy v. Ind. Com., et al.</i>	A-18891	Award set aside (Judgment reversed in Supreme Court)
<i>Nat'l Lumber & Creos. Co. v. Kelly, et al.</i>	A-19215	Award affirmed (Judgment affirmed in Supreme Court)
<i>Pastore v. Sechler, et al.</i>	A-20404	Award affirmed (Judgment affirmed in part and reversed in part)
<i>Pistor v. Western Casualty Co., et al.</i> ..	A-18628	Award affirmed
<i>Platt Rogers, Inc., et al. v. Ind. Com., et al.</i>	A-17017	Award affirmed (Judgment affirmed in Supreme Court)
<i>Pryor Coal Mining Co., et al. v. Contino, et al.</i>	A-21247	Award affirmed (Judgment affirmed in Supreme Court)
<i>Rio Grande Motor Way, et al. v. Merschan, et al.</i>	A-16539	Award affirmed (Judgment affirmed in Supreme Court)
<i>Rocky Mt. Fuel Co., et al. v. Ind. Com., et al.</i>	A-14496	Pending
<i>Rocky Mt. Fuel Co., et al. v. Ind. Com., et al.</i>	A-14509	Pending
<i>Rocky Mt. Fuel Co., et al. v. Ind. Com., et al.</i>	A-21999	Pending
<i>Rogers, et al. v. Salem, et al.</i>	A-20512	Award affirmed (Judgment affirmed in Supreme Court)

Title	No.	Judgment of the District Court
<i>Royal Indemnity Co. v. Big Horn Cattle Co., et al.</i>	A-18656	Award affirmed
<i>Royal Indemnity Co. v. Ind. Com., et al.</i> ..	A-21638	Award affirmed
<i>Royal Indemnity Co. v. Ind. Com., et al.</i> ..	A-22912	Pending
<i>Skaggs Co. v. Nixon, et al.</i>	A-17037	Award affirmed (Judgment affirmed in Supreme Court)
<i>Squibb & Sons, et al. v. Ind. Com., et al.</i> ..	A-22730	Dismissed
<i>Stahura v. Ind. Com., et al.</i>	A-22193	Award affirmed (Pending in Supreme Court)
<i>State Comp. Ins. Fund v. Manis, et al.</i> ..	A-20235	Award affirmed
<i>State Comp. Ins. Fund v. Ind. Com., et al.</i>	A-19748	Award affirmed
<i>Stebbins v. Ind. Com., et al.</i>	A-16938	Award set aside (Judgment affirmed in Supreme Court)
<i>Stone v. Ind. Com., et al.</i>	A-17454	Award affirmed
<i>Spurr v. Ind. Com., et al.</i>	A-17022	Pending
<i>Tillett v. Ind. Com., et al.</i>	A-17755	Pending
<i>Young v. City & County of Denver, et al.</i>	A-19454	Pending
<i>Zupet v. American Mining Co., et al.</i> ..	A-18611	Award set aside (Judgment reversed in Supreme Court)

Eagle County

<i>Empire Zinc Co. v. Ind. Com., et al.</i>	983	Award affirmed (Judgment affirmed in Supreme Court)
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El Paso County

<i>Golden Cycle Corporation v. Ind. Com., et al.</i>	Award affirmed
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Fremont County

<i>Dinardi, et al. v. Ind. Com., et al.</i>	5515	Award set aside
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Huerfano County

<i>Dabney v. Trinidad Electric, etc., Co., et al.</i>	2363	Pending
<i>Luntz v. Ind. Com., et al.</i>		Pending
<i>Valdez v. Ind. Com., et al.</i>		Award set aside (Judgment reversed in Supreme Court)

Larimer County

<i>Cook v. Busboom & Rauh, et al.</i>	7642	Award affirmed
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Las Animas County

<i>Martinez, et al. v. Ind. Com., et al.</i>	Award set aside (Judgment reversed with directions in Supreme Court)
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Ouray County

Title	No.	Judgment of the District Court
<i>Franz v. Ind. Com., et al.</i>		Pending

Pueblo County

<i>Andrews v. Ind. Com., et al.</i>	24258	Award affirmed
<i>Ball, et al. v. Ind. Com., et al.</i>	25764	Pending
<i>Nuckolls Packing Co., et al. v. Mohar, et al.</i>		Award affirmed
<i>Stout v. Ind. Com., et al.</i>	24644	Dismissed
<i>Todd v. Ind. Com., et al.</i>	25516	Pending

Routt County

<i>Jones v. Thompson, et al.</i>		Dismissed
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Saguache County

<i>Bunker v. Hill, et al.</i>		Award set aside (Judgment reversed in Supreme Court)
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Teller County

<i>New Zealand Gold Mines v. Ind. Com., et al.</i>	4543	Pending
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Weld County

<i>Gardner v. Ind. Com., et al.</i>	9631	Award set aside (Pending in Supreme Court)
<i>Schwab v. Ind. Com., et al.</i>	9647	Award affirmed (Judgment affirmed in Supreme Court)

ESCHEAT AND PROBATE CASES IN COUNTY COURTS**Boulder County**

Estate of Carl Appelgren, Deceased.

Estate closed and money paid to State Treasurer.

Estate of Fannie Kennedy, Deceased.

Estate closed and money paid to State Treasurer.

Chaffee County

Estate of William Marshall, Deceased.

Estate closed and money paid to State Treasurer.

Estate of Charles J. Olson, Deceased.

Estate closed and money paid to State Treasurer.

Estate of Steve Stozonich, Deceased.

Pending.

Clear Creek County

Estate of Fred W. Bromley, Deceased.

Estate closed and money paid to State Treasurer.

Estate of Henry Schluber, Deceased.

Money paid to heirs on court order.

Denver County

Estate of Antonio Bonelli, Deceased.

Estate closed and money paid to State Treasurer.

Estate of Anna Mae Cafield, Deceased.

Estate closed and money paid to State Treasurer.

Estate of Henry Dange, Deceased.

Estate closed and money paid to State Treasurer.

Estate of Henry C. Doran, Deceased.

Estate closed and money paid to State Treasurer.

Estate of Eva S. Dowd, Deceased.

Estate closed and money paid to State Treasurer.

Estate of Charles Fichter, Deceased.

Estate closed and money paid to State Treasurer.

Estate of Paul Fuhrer, Deceased.

Estate closed and money paid to State Treasurer.

Estate of James Golden, Deceased.

Estate closed and money paid to State Treasurer.

Estate of Zella May Green, Deceased.

Estate closed and money paid to State Treasurer.

Estate of Gustav H. Herbert, Deceased.

Estate closed and money paid to State Treasurer.

Estate of Samuel B. Kaufman, Deceased.

Money paid to heirs on court order.

Estate of Frank Spencer Mahone, Deceased.

Estate closed and money paid to State Treasurer.

Estate of Jennie M. Morse, Mental Incompetent.

Conservatorship proceedings instituted.

Estate of Sarah L. McLeese, Deceased.

Estate closed and money paid to State Treasurer.

Estate of Samuel Novick, Deceased.

Money paid to heirs on court order.

Estate of Frank Osborn, Deceased.

Estate closed and money paid to State Treasurer.

Estate of Della Mae Palmer.

Estate closed and money paid to State Treasurer.

Estate of Emma Ralph, Deceased.

Estate closed and money paid to State Treasurer.

Estate of Joe Reynolds, Deceased.

Estate closed and money paid to State Treasurer.

Estate of Mary N. Richardson, Deceased.

Estate closed and money paid to State Treasurer.

Estate of Samuel Silberman, Deceased.

Estate closed and money paid to State Treasurer.

Estate of John B. Tasckner, Deceased.

Estate closed and money paid to State Treasurer.

Estate of Laura S. Vaughn, Deceased.

Estate closed and money paid to State Treasurer.

Estate of Mary E. Winslow.

Estate closed and money paid to State Treasurer.

El Paso County

Estate of Julian C. Corberand, Deceased.

Estate closed and money paid to State Treasurer.

Estate of Fred Leach, Deceased.

Additional moneys recovered and paid to State Treasurer.

Estate of Samuel T. Seddon, Deceased.

Pending on appeal to District Court.

Estate of Ida M. Swaim, Deceased.

Estate closed and money paid to State Treasurer.

Fremont County

Estate of William Burr, Deceased.

Estate closed and money paid to State Treasurer.

Estate of J. T. Torrence, Deceased.

Money paid to heirs on order of Court.

Garfield County

Estate of Gust Pappas, Deceased.

Pending on petition to withdraw funds.

Jefferson County

Estate of J. B. Nelson, Deceased.

Estate closed, money paid to State Treasurer.

Estate of Joseph Quint, Deceased.

Estate closed and money paid to State Treasurer.

Lake County

Estate of Wesley Hallock, Deceased.

Estate closed and money paid to State Treasurer.

Larimer County

Estate of T. A. Harrison, Deceased.

Estate closed and money paid to State Treasurer.

Las Animas County

Estate of Mary Ellen Cole, Deceased.

Estate closed and money paid to State Treasurer.

Lincoln County

Estate of Henry Ward, Deceased.

Money paid to heirs on court order.

Mesa County

Estate of William H. Lloyd, Deceased.

Estate closed and money paid to State Treasurer.

Morgan County

Estate of Walter E. Rogers, Deceased.

Estate closed and money paid to State Treasurer.

Pueblo County

Estate of Mary Corley, Deceased.

Money paid to heirs on court order.

Estate of Dorothy Fisher, Deceased.

Estate closed and money paid to State Treasurer.

Estate of Alice Hayes Fitzwater, Deceased.

Estate closed and money paid to State Treasurer.

Estate of John E. Larkin, Deceased.

Estate closed and money paid to State Treasurer.

Otero County

Estate of Daniel Eikenberry, Deceased.

Estate closed, money paid to State Treasurer.

Ouray County

Estate of Stamislov Ungrich, known as Steve Kowna, Deceased.

Estate closed and money paid to State Treasurer.

Rio Grande County

Estate of William P. Cox, Deceased.

Estate closed and money paid to State Treasurer.

Routt County

Estate of Joseph Toth, Deceased.

Estate closed and money paid to State Treasurer.

Teller County

Estate of Andrew Olson, Deceased.

Estate closed and money paid to State Treasurer.

Estate of John Tonkin, Deceased.

Estate closed and money paid to State Treasurer.

Weld County

Estate of Harrison J. Black, Deceased.

Money paid to heirs on court order.

Estate of Charles E. Carlson, Deceased.

Estate closed and money paid to State Treasurer.

Estate of Carl Grombach, Deceased.

Estate closed and money paid to State Treasurer.

Estate of Callie Johns, Deceased.

Estate closed and money paid to State Treasurer.

Estate of Louise E. Shepard, Deceased.

Estate closed and money paid to State Treasurer.

SCHEDULE III

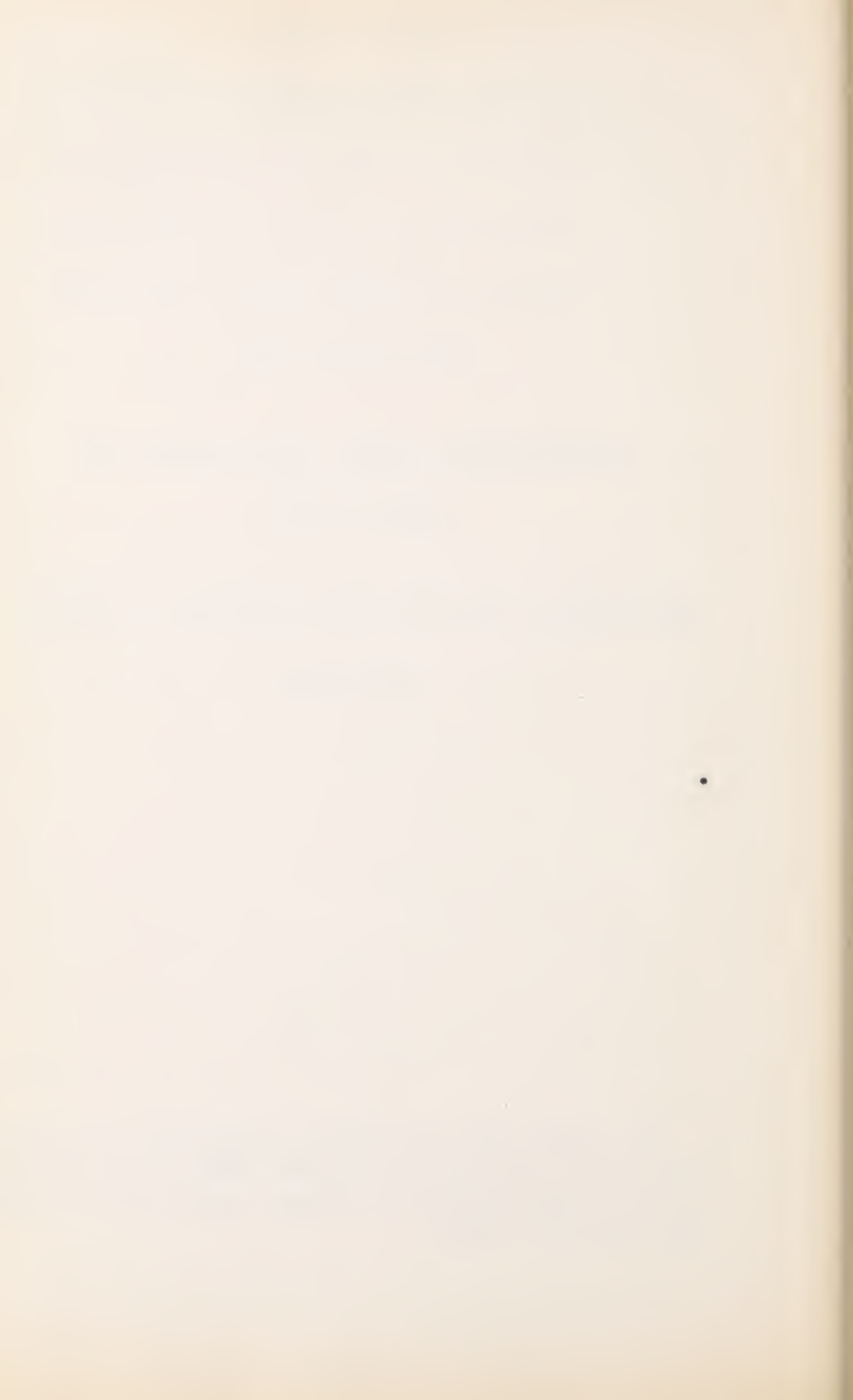
OPINIONS AND SYLLABI OF
OPINIONS

RENDERED DURING THE BIENNIAL PERIOD

1937-1938

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Note: These syllabi and opinions are reported in the chronological order of the dates on which the opinions were rendered. A copy of each opinion is on file under a number corresponding with that of the syllabus.



Opinions and Syllabi of Opinions

1

HIGHWAY

Hon. Edwin C. Johnson,
December 24, 1936

The annual budget of the State Highway Department.

2

WATER AND IRRIGATION

Hon. Homer F. Bedford,
December 24, 1936

Water Defense Certificates.

Water defense certificates may be legally issued.

3

SCHOOLS

J. R. Little,
December 28, 1936

School bus transportation.

The school board has authority to determine the transportation routes to be taken by the school busses and may refuse to furnish transportation in such sections of the district where roads are impassable and dangerous to the lives of the school children.

4

SCHOOLS

Mr. R. W. Calkins,
December 28, 1936

Formation of a joint school district.

It is necessary for school districts in order to form a joint school district to follow the provisions of law set forth in sections 205-208 of the School Laws of 1933, and this purpose may not be accomplished by one school district selling one-half of its school property to another for a nominal sum.

5

OLD AGE PENSIONS

Homer F. Bedford,
December 28, 1936.

The \$45 Old Age Pension Amendment is not self-executing.

6

COAL MINES

Mr. Thomas Allen,
December 31, 1936

License.

Colorado Session Laws, Chapter 88, 1935 interpreted to mean that every producer of coal or operator of coal mine is required to take out license under said law.

7

INTOXICATING LIQUORS

F. K. Parriott, Esq.,
December 31, 1936

Opinion that the regulation of the State Licensing Authority providing for the sale of liquors in places licensed to sell by the drink on Sundays and Christmas between the hours of 8 A. M. and 8 P. M. is permissible under Chapter 142, S. L. 1935. And also that this chapter fixes the closing hour for all liquor licensees as 2 A. M., except on Saturday, when it is 12 midnight—for licensees in cities of 50,000 population and 12 midnight closing hour in all other places.

8

TAXATION

Mr. Damacio Vigil,
January 5, 1937

Tax sale of non-contiguous property sold en masse usually void. Action of county treasurer does not affect void tax sale. The rule of caveat emptore applies to tax sales. A stranger to the title being assignee of tax sale certificates may collect full amount. Mortgagee may redeem land covered by mortgage from tax sale. Owner may not redeem fractional part of his property where same has been properly assessed and sold to the county.

9

ACCOUNTANTS

Mr. Arthur L. Baldwin,
January 5, 1937

(1) Annual registration of all licensed certified public accountants doing business under an assumed name may be required by rule adopted by the State Board of Accountancy. Authority for such a rule is based upon the general duty of the Board to restrict use of the title "certified public accountants" to those accountants properly licensed under the Act.

(2) There is no statutory prohibition for an accountant to use the term "& Co." as an appendage to his firm name even though the sole proprietor of his business. The Board may not prohibit the same by promulgation of a rule. Sec. 21, Chap. 165, C.S.A. 1935, requires said person to record the make-up of his firm when using such an appendage.

10

ACCOUNTANTS

Mr. Arthur L. Baldwin, Secretary,
January 5, 1937

Certified public accountants may adopt a code of ethics. Violation of such a code of ethics would not in itself constitute grounds for revocation of a license. License can be revoked only for "sufficient cause" as provided in the Accountancy Act. See State Board of Dental Examiners vs. Savelle, 90 Colo. 177, 185.

11

INSURANCE

Hon. Jackson Cochrane,
January 7, 1937

The requirement for non forfeiture benefit provisions contained in Sec. 2523, C. L. 1921 are in the alternative. The requirements of the statute are met if the policy contains any one of the three forms of benefits stated in said statute.

12

HEALTH

M. F. Haralson, M.D.,
January 12, 1937

Record of illegitimacy on birth certificate.

Birth certificates bearing the notation "illegitimate" may be changed to read "legitimate" upon proof of subsequent marriage of the parents. Section 5158, C. L. Colorado 1921, paragraph 8. People vs. New York Health Department, 131 App. Div. 693, 116 N. Y. Sup. 66.

13

SCHOOLS

Nettie S. Freed,
January 13, 1937

School Funds.

No authority exists under the law for a school district to write general fund salaries on the special fund and to later transfer funds from the general fund to the special fund.

14

SCHOOLS

Florence R. Needham,
January 13, 1937

Sale of school property.

An election is necessary to permit a school district to sell school property.

15

SCHOOLS

Thomas A. Nixon,
January 13, 1937

A ruling of the school board to the effect that children who have not reached the age of six years by December 1 shall not be admitted to school for the current term is reasonable and enforceable.

16

COUNTY ATTORNEY

William R. Shaw, Esq.,
January 14, 1937

Services of county attorney on lunacy hearing. A county attorney, when serving on a lunacy hearing in place of the district attorney is not entitled to any additional fees for performing such duties.

17

TAXATION

Colorado Tax Commission,
January 14, 1937

Delinquent taxes on property purchased by U.S.A. If there be unpaid taxes on such property at the time the Government becomes the owner thereof, such taxes are rendered uncollectible.

18

OFFICERS

Mr. Oral K. Wilson,
January 14, 1937

Appointment.

No statutory formality is required in the appointment of a deputy public trustee.

19

SCHOOLS

R. H. McNeal,
January 15, 1937

Collection of school taxes.

Board of county commissioners has no authority to designate the secretary of a local irrigation and drainage district as collector of state, county and special school district taxes.

20

WATER AND IRRIGATION

Hon. W. H. Twining,
January 15, 1937

Appointment to the office of Irrigation Division Engineer.

21 INTOXICATING LIQUORS—OLD AGE PENSION

Hon. Homer F. Bedford,
Hon. George E. Saunders,
January 15, 1937.

State Treasurer and Secretary of State instructed to advise officials of all towns, cities, counties, or city and county, to keep intact 85% of all license fees received for licenses for the sale of intoxicating or non-intoxicating malt, vinous or spirituous liquors pending the determination of Amendment No. 24 (Old Age Pension) by the Supreme Court of Colorado.

22 STATE ENTOMOLOGIST

Colorado State College, (Dr. Chas. A. Lory)
January 18, 1937

Chapter 3, Section 10, Subsection 8-C, Colorado Statutes Annotated, does not change the office of State Entomologist from an ex-officio office to a definite state office.

23 CITIES & TOWNS—BONDS

State Board of Agriculture,
January 18, 1937

Interest on bonds, date of call, etc.

Where municipal bonds are optional and subject to payment and a call has been duly published, it is not essential that a notice of the call be given to each individual bond holder and interest is not due after the date provided for in the call.

24 SCHOOLS

Mr. D. E. Hofmeister,
January 19, 1937

Tuition.

Patrons of a school district do not have exclusive authority to determine the question of which pupils in the district are entitled to tuition. The school board determines this question but such determination must be fair and reasonable to be enforceable.

25 TAXATION

Mr. Charles D. Vail,
January 20, 1937

Social Security Taxes.

Taxes imposed by the Social Security Act are not proper charges for inclusion in vouchers claiming reimbursement from Federal funds to the State Highway Department or for inclusion in vouchers claiming payment of reimbursement from State Highway funds.

26

COUNTY OFFICERS

George W. Lane,
January 21, 1937

County Commissioners.

County commissioners may not employ one of their own members to supervise road construction on a per diem pay basis and charge the same against commissioner's salary.

27

SALES TAX

Montgomery Ward,
January 22, 1937

Articles purchased outside of Colorado and used within the state are taxable under the Use Tax Law.

28

CITIES AND TOWNS

Mr. B. Burrowes,
January 25, 1937

Town Ordinances.

The Board of Trustees in towns may not delegate their authority to license pool halls.

29

TAXATION

Mr. Roy Templeton,
January 25, 1937

Tax Deeds.

When tax deeds are taken by the county under Chapter 217, Session Laws 1935, no money is to be paid by the county to any political subdivision interested in the tax until such property has been sold for cash.

30

TAXATION

J. E. Creel,
January 25, 1937

Tax Sales.

County commissioners may determine the minimum amount for which a tax sale certificate may be assigned but may not order the county treasurer to make such assignment to any particular person.

31

UNIVERSITY OF COLORADO

Homer F. Bedford, Treasurer,
January 25, 1937

Funds for Mackey Auditorium.

The State Treasurer is not called upon to attempt to force the return of funds obtained by the University of Colorado to complete the Mackey Auditorium especially in view of the fact that the General Assembly declined to take action when the matter was placed before them.

32

CHAIN STORE TAX

James W. Creamer,
January 25, 1937

Railroad offices are liable for store license for sales made of unclaimed and damaged freight in addition to the ordinary licenses for dining cars.

33

SCHOOLS

Mrs. Thos. S. Johnstone,
January 25, 1937

School bus driver, Tuition.

School bus driver having a contract to perform transportation duties may not allow a substitute to perform the duties he has contracted to do. Tuition may be paid both for high school pupils and for grade school pupils. The statute does not limit the payment of tuition to elementary schools.

34

SCHOOLS

Miss Elis N. Conwell,
January 25, 1937

School District Divided in Two.

When a school district has been divided into two districts, it is necessary for the county superintendent to apportion unpaid special taxes each month between the two districts according to the location of the property on which the tax was levied and paid.

35

SCHOOLS

Mr. Harry V. Monell,
January 25, 1937

Funds—sinking, special.

Interest and sinking fund levy is to be considered and kept entirely apart from the Special County Fund of the high school district and is not to be considered a part of the five mill maximum levy for the Special Fund.

36

HEALTH

W. W. Lear,
January 27, 1937

Under the Restaurant Law of 1935 food may be served in a room where nothing but food is sold, and the fact that the room may be very large and enclose several restaurants together with meat stands and vegetable stands does not change the situation.

37

COUNTY OFFICERS

Mr. Royal A. Young,
January 27, 1937

County Commissioners are vested with wide discretion in county affairs. Not required to let contract for county printing to lowest bidder.

38

STATE EMPLOYEES RETIREMENT FUND

Neil W. Kimball, Adjutant General
January 28, 1937

The fact that Military Department employees do not come under the provisions of the Civil Service Act does not take them out of the provisions of the Retirement Act. The Adjutant General, however, does not come under the provisions of the act.

39

STATE BOARD OF LAND COMMISSIONERS

(Constitutional Law)

State Board of Land Commissioners,
January 30, 1937

Proposed Legislation.

Powers and duties of State Land Board given by Section 9, Article 9 of the constitution, not limited by Section 38, Article 5 of the Constitution but should be construed as an exception to Section 38, Article 5 above mentioned. . . . Discussion of proposed bill.

40

CHIROPRACTORS

Colorado State Board of Chiropractic Examiners,
February 2, 1937

Determination of "Educational Equivalent."

The Board of Chiropractic Examiners has sole power to determine "educational equivalent" referred to in Section 7 of the Chiropractic Act. This discretion is, of course, subject to judicial review as to its reasonableness.

41

CHAIN STORE TAX

James W. Creamer,
February 4, 1937

Hall Baking Company.

Motor trucks from which merchandise is delivered on orders previously taken at the central office or by solicitors are not subject to store license tax even though sales are made in some instances to persons who have not previously given an order.

42

HEALTH

Dr. R. L. Cleere,
February 8, 1937

Death Certificate.

The certificate signed by the attending physician should, in ordinary cases, be accepted. If there is no attending physician and the registrar turns the case over to the coroner, then his certificate should be accepted. If the case is one justifying investigation and inquest by the coroner and an inquest is held, then, the coroner's certificate as to the cause of death should be accepted.

43

COUNTY OFFICERS

Mr. Harry W. Elsam,
February 9, 1937

Constable.

Fees of a constable are regulated by the laws of Colorado 1921, Section 7891.

44

COUNTY OFFICERS—TAXES

Mr. Orest A Gerbaz,
February 9, 1937

Board of County Commissioners.

1. Board of County Commissioners may not compromise a tax on real estate with the owner of the land.

2. A commissioner living 12 miles from town is entitled to mileage to and from meetings of the Board of County Commissioners and such commissioner would be entitled to mileage when attending county business in Denver.

45

SCHOOLS

Mr. Hubert D. Eldridge, Supt.,
February 13, 1937

School bond elections.

Both husband and wife may vote in a school bond election if

they own property jointly upon which a school tax has been paid the preceding year. Any person having paid a tax on property from which a school tax is derived is eligible to vote in school bond election.

46 **EMPLOYEES—PURCHASING DEPT.**

Mr. W. R. Hentschel,
February 15, 1937

Interpretation of Section 36, Art. 8 of the Administrative Code of 1935 prohibiting sales to the state by any officer or employee of the state or by any firm in which such officer or employee is interested.

47 **CHAIN STORE TAX**

James W. Creamer, Director,
February 15, 1937

Coal mines operated by the Victor American Fuel Company, from which no coal is sold, but merely delivered to jobbers who order through the Denver office, are not "stores" within the meaning of the Colorado Store License Law.

48 **LEGISLATION**

Hon. William H. Renkel, Jr.,
February 15, 1937

Proposed legislation—election laws, excise tax, etc.

Discussion of eleven interrogatories submitted by member of state legislature concerning proposed legislation.

49 **UNIVERSITY OF COLORADO**

Mr. Frank H. Wolcott,
February 15, 1937

Insurance on bus passengers.

University of Colorado would not be liable in damages for personal injury or property loss by reason of the operation of motor busses owned and used by the school providing the busses were used for school purposes.

50 **CITIES AND TOWNS—ELECTIONS**

Sidney R. Hahn,
February 15, 1937

Municipal elections.

1. County clerk is not authorized to receive new registrations after the registration board is through. 2. County clerk is

not required to do more than deliver the books of registration from the last preceding general election to the registration committee. 3. It is the duty of each elector to see that he is himself registered. The registration committee should use the books of the last municipal election. 4. Three judges of election are required as in general election. 5. The city clerk performs the duty of purging the registration books. 6. In Colorado there is no provision for the casting of absentee ballots in city elections.

51

CHIROPRACTORS

Colorado State Board of Chiropractic Examiners,
February 16, 1937

Contagious diseases.

A chiropractor is not a "physician" within the meaning of the statute relating to death certificates and since the contagious disease statute, relating to the reporting of such diseases, refers to "physicians," a chiropractor is under no legal obligation to report a contagious disease. Care and supervision of contagious diseases are under the supervision of the local board of health who are under no legal duty to recognize the diagnosis of a chiropractor.

52

COUNTY OFFICERS

Mr. F. B. Fletcher,
February 20, 1937

Salaries of sheriffs in counties of the fourth class, division A.

53

SCHOOLS

Platteville Consolidated Schools
February 23, 1937

No liability whatever is incurred by school district for injuries occurring on school grounds during school hours. The district is not liable for its torts.

54

SCHOOLS

Mrs. Inez Johnson Lewis,
February 23, 1937

A school district does not automatically lose its status as a district at the end of the three-year period for the reason that the statute provides that the county superintendent shall first declare the district unorganized and thereupon annex the territory to an adjoining district or districts.

**55 TAXATION (SALES TAX & PERSONAL PROPERTY TAX)
GENERAL TAX, ETC.**

Mr. Lionel Fisher,
February 23, 1937

Priority of taxes.

Neither liens for General taxes or for sales taxes on personal property of taxpayer have priority one over the other, but proceeds from available assets should be prorated between the two taxes. Priority would exist only when statute so provides.

56 NEWSPAPERS

Mr. Edwin A. Bemis,
February 24, 1937

The board of county commissioners may not publish proceedings in another county unless their home county has no newspaper, then they may go to an adjoining county.

57 DEBENTURES

Peyton R. Evans, Esq.,
February 25, 1937

Farm Credit Administration Debentures as legal investments.

58 UNIVERSITY OF COLORADO

Dr. Val Fischer,
February 25, 1937

Mileage for Regents.

Mileage for Board of Regents of the University of Colorado should not be more than 8c per mile for each mile actually and necessarily travelled by the regent in the performance of the duties of his office.

59 SALES TAX

Uncompahgre Valley Water Users Association,
February 26, 1937

A non-profit corporation organized under the General Corporation Statutes, for the purpose of operating an irrigation system, is not an Irrigation District, or subdivision of the State Government, so as to exempt same from sales tax. Purchases made by such corporation of articles to be used on U. S. Government property or projects is not exempt from sales tax.

60 HIGHWAY

Mr. Chas. D. Vail,
February 26, 1937

Use of Highway Fund on county roads.

61

HIGHWAY

Mr. Charles D. Vail,
February 26, 1937

Designation of State Highways.

The initial steps in establishing state highways must be taken by the state highway engineer.

62

SCHOOLS

Bessie McDonald, Acting Secretary,
February 27, 1937

Teachers tenure of service.

1. Tenure of service for teachers applies only in the district in which the teacher has taught satisfactorily and does not give the benefit of tenure in other school districts wherein the teacher has not been employed. 2. A teacher who has established tenure of service in a school district and later is promoted to principal in a certain school within the district does not thereby lose her tenure rights.

63

STATE EMPLOYMENT SERVICE

Mr. O. S. Wood, Director,
February 27, 1937

Residence requirements.

A person must be a bona fide resident of Colorado for a period of not less than one (1) year in order to be eligible for PWA or highway jobs through the Colorado State Employment Service.

64

VOCATIONAL EDUCATION

The State Board for Vocational Education, (H. A. Tiemann)
March 1, 1937

Acceptance of George-Deen Act.

It will be necessary for the State of Colorado to accept the terms and conditions of the Federal George-Deen Act, Public 673, 74th Congress, in order to secure the benefits therefrom,—as was required by section 5 of the Smith-Hughes Act.

65

UNIVERSITY OF COLORADO

Dr. Val B. Fischer,
March 3, 1937

Student's automobile license fee.

Regents of the State University do *not* have the power to impose a student's automobile license fee.

66 STATE EMPLOYEES RETIREMENT ASSN.

Raymond J. Heath, Secretary,
March 5, 1937

Construction of "15 consecutive years service."

67 ARCHITECTS

W. A. Jamison, Secretary
March 9, 1937

The provisions of the Architects Act, apply only to persons holding themselves out to the public as architects. A person engaged in the planning or construction of buildings for himself, is not subject to the provisions thereof.

68 SALES TAX

Homer F. Bedford,
March 10, 1937

Receipts must be written for all sales tax moneys received from the general public, even though never requested by merchants-taxpayers, or never delivered.

69 CHAIN STORE TAX

Treasury Department, (Att. J. W. Creamer),
March 10, 1937

Stores operated in Colorado by Gamble-Scogmo Inc., under contract form submitted, are chain stores within Colorado Store License law.

70 CHAIN STORE TAX

Treasury Department, (Att. J. W. Creamer)
Store License Division,
March 10, 1937

Stores operated in Colorado by Mode O'Day Frock Shops under their form license and consignment agreements are chain stores within the Colorado Store License law.

71 CITIZENSHIP

Marguerite S. McFarland,
March 10, 1937

Question: Is a person who declared his intention of becoming a citizen of the United States in 1871, but never took final papers, a citizen? A person who has declared his intention of becoming a citizen in a territorial court will be considered a citizen of the United States if thereafter the territory in which he lives is admitted to statehood.

72

MOTOR VEHICLES

(Legislation—County Officers)

Mr. S. J. Neely,
March 10, 1937

Proposed amendment to H. B. 260, relating to taxation of motor vehicles.

73

HIGHWAY COURTESY PATROL

J. J. Marsh, Supervisor,
March 11, 1937

Concerning H. B. 941, concerning consolidation of Auto Theft Department Under Highway Courtesy Patrol.

Administration of H.B. 941 must be paid from moneys collected after the effective date of said bill, unless otherwise provided for.

74

STATE LAND BOARD

State Board of Land Commissioners,
March 12, 1937

Procedure to be followed by the State Board of Land Commissioners preliminary to the foreclosure of farm loans made by it from moneys of the permanent school fund.

75

CITIES AND TOWNS

Ernest Todd,
March 12, 1937

Investment of Firemen's Pension Fund.

The Town Treasurer may not invest moneys in his care belonging to the Firemen's Pension Fund in a Federal Savings and Loan Association.

76

SALES TAX

B. B. Naffziger, Mgr. College Bookroom,
March 13, 1937

Sales tax in college book stores.

Sale of books, etc., by a State College or University to students and public are taxable under sales tax act.

Purchases made by such institutions for their own use in their governmental capacity are not taxable.

77

NEWSPAPERS

Mr. S. Nigro,
March 15, 1937

“The Trumpet”—Denver, Colo.

If a paper meets other requirements as a legal paper, the fact that its back page is printed in Italian will not affect its standing as a legal publication.

78

OFFICERS

Mr. A. M. Gooding,
March 16, 1937

Autopsy.

In appropriate cases a coroner may order an autopsy regardless of the wishes of the relatives of a deceased.

79

PHARMACY

Chas. J. Clayton, Secretary
March 16, 1937

The Colorado Pharmacal Association may submit an additional name to the Governor for appointment on the board without calling a general meeting of the association.

80 HIGHWAY COURTESY PATROL—AUTO THEFT DEPT.

Hon. Thomas Annear,
March 16, 1937

House Bill No. 941.

Concerning funds to be set up under House Bill 941, by which the State Automobile Theft Department is abolished and placed under the direct jurisdiction and supervision of the State Highway Courtesy Patrol Board.

81

COUNTY OFFICERS

Mr. Harry W. Gueno,
March 18, 1937

Concerning publication of enacted laws or amendments by the county clerk as certified to such county clerk by the secretary of state.

82

INDUSTRIAL COMMISSION

Mr. William Paterson,
March 18, 1937

Concerning expenses in connection with accidents occurring in the mines while men are employed and whether or not a company may make a check-off from each man's salary for such expenses.

83

SALES TAX

Hon. Homer Bedford,
March 19, 1937

Supervision by Excise Tax Commissioner.

The State Treasurer may not impose upon the excise tax commissioner the charge and supervision of the Sales Tax Division. The Legislature had the authority to place the administration of the sales tax law where it saw fit.

84

HIGHWAY COURTESY PATROL

J. J. Marsh, Supervisor Courtesy Patrol,
March 19, 1937

Garages.

Defining a garage—with 14 specific questions regarding particular cases.

85

SCHOOLS

Mr. Eddy Webb,
March 20, 1937

1. Concerning the difference between the terms "annexing" and "consolidation." 2. Two or more contiguous districts may be united into one district and, or where, one or more of the districts so united has outstanding at that time a bonded indebtedness, that district alone is subject to the payment of the tax to pay such outstanding indebtedness and none of the other districts so united are to be held subject to the indebtedness or interest thereon.

86

SCHOOLS

Mr. L. H. Danis,
March 20, 1937

Liability of School Board member.

Liability of a school board member who sells supplies to the school district—liable even though three years have elapsed since such transactions.

87

EMPLOYEES

Hon. George E. Saunders,
March 22, 1937

If an employee has performed specified services for specified time and has not received the full salary allowed in the appropriation bill for those services for that length of time, he should be paid the back salary (if available), less the statutory withdrawal for the Retirement Fund.

88

INSANE PERSONS

Dr. H. A. LaMoure, Supt.,
March 22, 1937

The Superintendent of the State Home for Mental Defectives does not have the authority to parole or discharge inmates of that institution.

89

CHAIN STORE TAX

James W. Creamer, Director,
March 23, 1937

1. Store License Division is under no legal obligation to insist upon payment of interest upon license fees due from company for years 1935-1936. 2. Store License Division is vested with discretion in making findings concerning liability of company for future license fees.

90

CHAIN STORE TAX

James W. Creamer, Director,
March 25, 1937

Parking lots.

A parking lot upon which gasoline pumps are located is a merchandise establishment in which merchandise is sold and is therefore a store within the meaning of the Colorado Store License Act.

91

COUNTY OFFICERS—MOTOR VEHICLE

C. H. Gunn,
March 27, 1937

Driving an automobile under influence of intoxicating liquor,
—license revoked,—

1. A Justice of the Peace has no authority to change a valid judgment once entered.
2. Department should ignore any such attempted procedure.

92

CITIES AND TOWNS

(Sales Tax)

Tom L. Pollock, Director,
March 27, 1937

Sale by Power Company to a City of electrical distribution system within the City is a retail sale and the purchase made for purpose of operating Municipal Power system, is for a private purpose, and is taxable.

93

SCHOOLS

Board of Education—Pueblo City Schools, District No. 20,
March 29, 1937

Registration list of residents for school election and duties of the county clerk in compiling the same.

94

MOTOR VEHICLES

Hon. George E. Saunders,
March 30, 1937

Expenses.

Expenses of the Auto Title Department, if and when approved by the Executive Council, may be paid only out of the current revenues in the Auto Title (theft) fund. By current revenues we mean revenues received during the fiscal year of June 30, 1936 to July 1, 1937. Balances in the Auto Title (theft) account on July 1, 1937 should be credited to the State Highway Fund.

95

TAXATION

Fred A. Peck, Esq.,
March 30, 1937

Tax sale certificates.

The Board of County Commissioners may by resolution determine the minimum amount for which a tax sale certificate held by the county may be assigned, but may not fix by resolution the person to whom such certificate shall be assigned.

96

SCHOOLS

La Junta Public Schools,
March 30, 1937

1. There is no requirement for registration of voters in school elections in districts having a school population less than 3,000, it is therefore unnecessary for such districts to have a certified list made up by the county clerk.

2. School directors may hold over until successors are duly elected and qualified.

97

JUSTICES OF THE PEACE

Mr. William Good,
April 2, 1937

Justices of the Peace—Fees.

Concerning fees of justices of the peace in fourth class county,—should be paid to county treasurer, a report of same

filed with the board of county commissioners. No authority which would enable the justice of the peace to be placed upon a salary basis.

98

COUNTIES

Dudley I. Hutchinson, County Attorney,
April 2, 1937

Relating to publication of proceedings of county commissioners,—such publication should be made as will fully advise the people of the proceedings, any abbreviation which would deny same to people would not be in compliance with the statute.

99

SCHOOLS

R. H. Donaven,
April 3, 1937

Bond Elections.

An Administrator who has no personal or real property in his own name is not eligible to vote at a bond election.

100

INSURANCE

Hon. Jackson Cochrane,
April 5, 1937

Mutual Company.

A foreign mutual insurance company seeking admission to the State under the Mutual Act of 1921 must have the word "mutual" incorporated in its name.

101

SCHOOLS

Mrs. Inez Johnson Lewis,
April 6, 1937

A district which does not maintain school for at least three months in any school year is not entitled to receive any portion of the school fund for that year even though the district may have maintained school for one or two months.

102

SCHOOLS

W. D. Asfahl, Superintendent,
April 6, 1937

School board may not purchase or sell property without authorization of the voters.

103

SCHOOLS

Mr. Henry O. Hard,
April 7, 1937

1. A teacher who has continued to receive, without protest her salary at a rate less than the prevailing rate provided by statute, thereby waives any right she may have had at the time to insist that the salary should be fixed at a rate higher than that paid her. (Ryan v. New York, 177 N.W. 271.)

2. Board of Directors in third class district are required to submit the budget to the voters for approval.

104

LEGISLATION

Hon. Inez Johnson Lewis,
April 8, 1937

1. When a bill which is referable has been passed by both Houses of the General Assembly and carries the emergency clause but not the safety clause, it becomes effective, if signed by the Governor, ninety days after the adjournment of the session of the General Assembly at which passed, and not before.

2. When a bill has been passed by both Houses of the General Assembly and carries the safety clause, but not the emergency clause, it becomes effective ninety days after signature by the Governor.

3. When a bill, which is referable, has been passed by both Houses of the General Assembly, but carries neither the emergency clause nor the safety clause, it becomes effective if signed by the Governor ninety days after the adjournment of the session of the General Assembly at which passed, and not before.

105

PUBLIC WELFARE

(County Officers)

C. E. Robison,
April 8, 1937

House Bill 735 does not authorize the Board of County Commissioners generally to borrow money from other county funds to put into the welfare fund, but only to make advances from time to time, from other available county funds, to the Aid to Dependent Children Fund, Aid to the Blind Fund, or Welfare Administration Fund, for the purpose of maintaining said funds upon a cash basis.

106

INDUSTRIAL COMMISSION

Hon. Teller Ammons,
April 10, 1937

The minimum wage law of Colorado, Chapter 98, S. L. 1917,

is a valid law and within the police power properly exercisable by the State. Funds necessary to put this law in operation must be provided by future appropriation since the Colorado Act in itself does not constitute a continuing appropriation for its enforcement and administration.

107

LEGISLATURE

To the Senate of the State of Colorado,
April 12, 1937

House Bill No. 379.

House Bill No. 379, providing for additional revenue, is not in conflict with Amendment No. 4 and is not unconstitutional.

108

SALES TAX

Department of Finance & Taxation,
April 13, 1937

Sales made by a produce dealer to truckers who take produce to another state are not taxable under the retail sales tax act of 1935.

109

SCHOOLS

Mrs. Florence R. Needham
April 21, 1937

Injuries on school property.

The general rule of law is that school districts are not liable for their torts unless made so by statute. It follows therefore that it would be unnecessary for a district to carry liability insurance.

110

CHAIN STORE TAX

James W. Creamer, Esq.,
April 22, 1937

Two wholly different businesses, each of which is lawfully licensed and cannot be operated otherwise, prevent the same from being considered as a chain of two stores even though owned by the same man.

111

GAS AND OIL

Glen F. Wilson,
April 23, 1937

The Federal State Land Banks and other similar and affiliated governmental agencies are not subject to the Colorado Motor Fuel Tax on motor fuel used for official business.

112 BANKS AND BANKING

Hon. Grant McFerson,
April 23, 1937

A foreign bank need not qualify with the State Banking Department where their sole purpose is to act as trustee mortgagee under Colorado mortgages.

113 COUNTY OFFICERS

Alfred A. Arraj
April 27, 1937

Foreclosures through public trustee.

Publication fees in foreclosures through public trustee. Section 69, Chapter 40 C.S.A., and Section 7, Chapter 130, C.S.A., being in conflict, the latter statute will control and by implication repeal the former Section 69, Chapter 40, C.S.A.

114 SCHOOLS

Hon. Inez J. Lewis,
April 27, 1937

When a special meeting is called to withdraw from the county high school and to be exempt from the county high school tax, it is necessary that all the electors in the district be permitted to cast their vote.

115 PLANT AND INSECT CONTROL

W. C. Ritter, District Agent,
April 28, 1937

All poison sales must be registered, including poisons distributed for the purpose of rodent control.

116 STATE FAIR

Hon. Frank H. Means, Manager,
April 28, 1937

Section 1 of House Bill 1171 would not empower the State Fair Commission to pay indebtedness heretofore created.

117 WORKMEN'S COMPENSATION

Industrial Commission of Colorado,
May 1, 1937

Employees of contract carrier who are residents of Kansas, whose contract of hire was entered into in that State, but who operate across the state line into Colorado, would be covered under the Workmen's Compensation Act of Colorado if injured within the confines of this state.

123

SALES TAX

Tom L. Pollock, Director
May 10, 1937

Feed sold to the Santa Fe Railroad Company to be used in feeding stock in transit on the way from Colorado to New Mexico is subject to the sales tax.

124

COUNTY OFFICERS

Loyal C. Baker,
May 11, 1937

In Re: The respective duties of the county clerk and the board of county commissioners relating to the appointment of extra clerical help to care for the work of registering motor vehicles.

125

CHIROPRACTORS

Dr. Dawson H. Burwell,
May 11, 1937

The Board of Chiropractic Examiners may not approve a school which requires less than 2800 sixty-minute hours for graduation. If a school offers several courses, some of which require less than 2800 hours and others requiring 2800, the board may approve such school as to its 2800 hour courses only.

126

COUNTIES

Mr. Frank L. Shaw,
May 13, 1937

Probate Fees.

The intent of the Legislature was that such fees be charged in accordance with Chapter 79, S. L. 1931.

127

SALES TAX

Tom L. Pollock, Director,
May 14, 1937

T. H. Aikin Mercantile Co., Dolores, Colo.

An Irrigation Company, organized under the General Corporation laws, making purchase for its own use and not for resale, is not exempt from the Sales Tax.

128

ABSTRACTORS

The Abstractors' Board of Examiners,
May 14, 1937

Re: Colorado Map, Abstract and Title Company. Discussion of abstract laws, abstracts for federal purposes, liability of abstractors, etc. Citations.

129

SALES TAX

Tom L. Pollock, Director,
May 15, 1937

Property traded for outside of state and used here by owner is subject to Use Tax. The trade constitutes a "sale at retail."

130

SALES TAX

Tom L. Pollock, Director,
May 15, 1937

Purchases by Greeley Softball Association are subject to Sales Tax. The association is not "charitable" within the meaning of the Tax Act.

131

TAXATION

Clyde Johnson, Chairman Board County Commissioners,
May 17, 1937

Tax certificates.

Any claim for reimbursement based upon tax certificates purchased in 1901-1916 would probably be barred by the statute of limitations.

132

TAXATION

Mr. Wallace Schoolfield, County Attorney
May 18, 1937

Advertising, tax deeds.

1. Pending the time in which the county is advertising for a tax deed, it could rescind the advertising and assign the tax sale certificate to a private individual, however, this would not relieve the county of the obligation to pay for the advertising.

2. The county should advertise and offer for sale such property as it may have taken by tax deed within 90 days after acquiring such tax deed, and thereafter the county is empowered under the general powers to dispose of such land without further advertising.

133

SCHOOLS

Mr. John A. Green, County Supt.,
May 21, 1937

Members of County High School Committee whose terms as school directors expire May 3rd do not hold office until their successors are elected and qualified—such vacancies are filled by appointment of the county superintendent.

134

SALES TAX

Mr. Tom L. Pollock, Director
May 24, 1937

Tax on sales to National Banks.

Sales to National Banks for use on farms owned by Bank not taxable.

135

SERVICE TAX

Mr. T. R. Ryan,
May 25, 1937

Home Owners Loan Corporation.

Service Tax does not apply to abstract fees, attorneys' fees or appraiser's fees earned in connection with the making or foreclosure of loans through the Home Owners' Loan Corporation.

136

BANKS AND BANKING

Hon. Grant McFerson,
May 25, 1937

Money Lender Act of 1935 Analyzed.

Interest should not be computed upon the service fee. The charge permitted to defray the auto loan protection premium is a maximum *annual* charge and lender should rebate a proportionate portion thereof in case of loans made for less than one year. This charge cannot be made in case of loans of \$50 or less for 120 days or less.

The practice of incorporating the automatic renewal provision in rates should be discouraged.

There is no limitation contained in the Act as to the number of loans or renewals that can be made in any one year in case of loans of \$50 or less for 120 days or less.

137

SCHOOLS

Mr. H. L. Greear,
May 29, 1937

While there is no statute requiring school districts to obtain bids before letting contracts for construction work, it is customary and advisable that school boards request such bids.

138

INDUSTRIAL COMMISSION

Industrial Commission of Colorado
June 1, 1937

Cleaning and Dyeing Act.

The Cleaning and Dyeing Act (Senate Bill No. 270) is not in conflict with and does not supersede the Industrial Commission Law of Colorado.

139

SALES TAX

Mr. Tom L. Pollock,
June 1, 1937

Concerning the venue of cases for collection of sales taxes and prosecutions for violation of act.

140

SCHOOLS

Mrs. Inez Johnson Lewis,
June 1, 1937

Questions involved: Does failure to file the oath and bond within twenty days in the county superintendent's office create a vacancy on the board though the oath was taken within the time limit set by law.

141

CIVIL SERVICE

State Civil Service Commission,
June 1, 1937

Rights of W. C. Flintham to position of Chief Inspector, State Board of Health.

The Civil Service rights of a person who has been on the "Preferred List" for a particular position but has been unable to accept it because of an injunction affecting said position, should be determined (upon the dissolution of the injunction) as of date of the issuance of the injunction,—the general rule of law being that upon the dissolution of an injunction the parties affected thereby would be placed in the same position they occupied at the time of the granting of the injunction.

142

INTOXICATING LIQUORS

Hon. George E. Saunders,
June 3, 1937

Sales to Consumers by Licensed Wholesale Beer Dealers.

A licensed wholesale beer dealer may sell malt liquors to the consumer thereof.

143

CHAIN STORE TAX

Mr. James W. Creamer,
June 3, 1937

Beer Distributing Plants.

Beer distributing plants, from which orders are taken and beer stored and sold are stores within the meaning of the Store License Law, regardless of being licensed under the liquor law.

144

GAME AND FISH

Hon. Teller Ammons,
June 3, 1937

Game and Fish Commission created under Senate Bill 216 should upon its organization by proper resolution appoint some qualified person to the office of Director of the Game and Fish Department, which office is created by Section 11 of said bill.

145

INTOXICATING LIQUORS

Hon. George E. Saunders,
June 3, 1937

Collection of Excise Tax from Railroad Dining Car Licensees.

The State Licensing Authority may make rules and regulations to collect this tax from the railroad or Pullman company.

146

BUILDING AND LOAN

Mr. A. O. Johnson,
June 4, 1937

Use of negotiable notes is permitted in case of Federal Housing Administration loans by Chapter 129, Session Laws Colorado, 1935.

147

COUNTY OFFICERS—MOTOR VEHICLE

Mr. C. H. Gunn,
June 9, 1937

The county clerk may not retain fees under the Motor Vehicle Acts so as to amount to an increase in his salary or compensation fixed for the office of county clerk.

The county clerk may use his office employes and pay them part salary out of the fees collected for examining applicants for operator's and chauffeur's license subject to the approval of the Board of County Commissioners.

148

COUNTY OFFICERS

Mr. T. R. Secrest,
June 9, 1937

Duties of county clerk relating to abstracts of title.

Section 8742, C. L. 1921, relating to abstracts of title imposes upon the county clerk a statutory duty to furnish such information and such records relating to titles to real estate as are specified in Section 8742,—a county clerk may legally subscribe a certificate of his office certifying to such abstracts of title.

149

COUNTY FUNDS

Mr. J. E. McCall,
June 9, 1937

Deposit of a county treasurer in a national bank would be secured under the guarantee of federal deposits.

150

SCHOOLS

Mrs. Mamie Hagglund,
June 10, 1937

School districts may not pay out moneys in the Special Fund into the General Fund and draw registered warrants from the funds that have been transferred.

151

TAXATION

Hon. James M. Noland,
June 10, 1937

When a tax is levied upon personal property, insofar as it constitutes a lien, it must apply to the identical personal property taxed. In case such property levied upon cannot be found, the treasurer may distrain other property of the taxpayer sufficient to satisfy the tax, and if no other property can be found, the county treasurer shall sue the person so taxed.

152

HIGHWAY COURTESY PATROL

G. S. Cosand, Esq.,
June 15, 1937

Arrests without warrant.

Where an arrest is made without warrant by the State Highway Patrol the statute providing therefore must be strictly construed. The liability of the jailer accepting prisoners under such circumstances would depend upon the facts of each particular case,—the defense of reasonable cause would be available to jailer or sheriff.

153

CHAIN STORE TAX

Mr. James W. Creamer, Director,
June 8, 1937

Amusement park concessions.

If concessions operated in an amusement park are "stores," they are "chain stores" if operated by one management.

154

BANKS AND BANKING

Hon. Grant McFerson,
June 14, 1937

H.B. 878, effective May 6, 1937, removing stockholders' liability in case of insured banks, construed and notice requirement held sufficient.

155

TAXATION

Colorado Tax Commission,
June 16, 1937

Assessment of Light Plants.

The Colorado Tax Commission has the power to make the original assessment of all public utility plants and property,—Section 184, Chapter 142, C.S.A. 1935.

156

STATE EMPLOYES' RETIREMENT ASSN.

State Employes' Retirement Association,
June 17, 1937

Leave of absence.

A person cannot be considered as having ceased to be a state employe upon taking a leave of absence. The words of the State Employes' Retirement Act, "cease to be a state employe," contemplate a permanent separation from the service of the state by resignation, dismissal, or otherwise.

157

SCHOOLS

Mr. John A. Green,
June 18, 1937

Transportation.

The Board of Directors in a first class district may determine the routes to be taken by school busses,—but rulings may not be arbitrary, unreasonable, or discriminative.

158

SCHOOLS

Mr. A. O. Calhoon,
June 18, 1937

In determining the territory to be taxed for bonded indebtedness in a district which has been divided, the territory which should be taxed is that which was included in the district at the time the bonded indebtedness was contracted.

159

MOTOR VEHICLES

Mr. C. H. Gunn,
June 18, 1937

Re-examination for license after accident.

The fees provided for in Section 133, Chapter 16, C.S.A., cannot be charged for a re-examination of an operator or a chauffeur, already duly licensed, who has been involved in an accident and thus is required to submit to a re-examination as provided in sub-section (b) of Section 131, Chapter 16, C.S.A.

160

INTOXICATING LIQUORS

Willis Morris,
Sheriff of Jefferson County,
June 23, 1937

A person employed by a brewery may not be issued a beer and liquor license.

161

HEALTH

State Board of Health,
June 24, 1937

The State Board of Health may, in order to make records accurate, file supplemental certificate of death.

162

SCHOOLS

Mr. E. O. Hancock,
June 25, 1937

Concerning the budget law,—contracts in violation thereof.

163

SCHOOLS

Wayne Aspinall, Esq.,
June 25, 1937

Junior Colleges.

Analysis of H.B. 977, "Relating to the Establishment of Junior Colleges as a part of the Public School System of the State of Colorado; providing for the financing thereof and amending or repealing acts or parts of acts in conflict herewith,"—and Senate Bill 411, "In Relation to Education."

164

SCHOOLS

Samuel Chutkow, Esq.
June 29, 1937

H.B. 819 does not repeal by implication Section 8407, C. L. 1921, Subdivision 5. In the case cited, an election is necessary to authorize the construction of an addition to the high school building.

165

SCHOOLS

Harry Williamson, Principal,
June 29, 1937

The matter of securing a license to show motion pictures in the school house should be referred to Board of County Commissioners.

166

ELECTIONS

Hon. Jose Carpio Valdez,
June 29, 1937

In an action involving an election contest, no appeal lies from county to district court.

167

HAIL INSURANCE COMMISSIONER

Civil Service Commission,
June 30, 1937

The Code Bill modifies Section 100, Chapter 87, C.S.A. 1935, by transferring the powers and functions as to appointment of Hail Insurance Commissioner to the Head of the Executive Department,—the Governor,—the power to fix his compensation is also vested in the Head of the Executive Department.

168

CHAIN STORE TAX

Hon. Homer F. Bedford,
June 30, 1937

Standard Oil Company of Indiana.

Standard Oil Company is not liable for the payment of chain store tax on leased-out filling stations and bulk plants for the year 1937.

169

TAXATION—INSURANCE

Metropolitan Life Insurance Co.,
July 2, 1937

The Sales Tax Act, the Use Tax Act, and Service Tax Act, impliedly repealed the "in lieu of" provision in the Insurance tax law, Chapt. 87, Sec. 14, 1935 C.S.A.

170

SCHOOLS

Southern Colorado Junior College
July 6, 1937

The board or committee now in office at Southern Colorado Junior College automatically constitutes the first Junior College Committee and such committee holds office during the first two-year period.

171

INSURANCE

Mr. A. O. Johnson,
July 8, 1937

Mutual Benefit Associations, Insurance Companies, and Banks.

Words, "Federal, United States, Deposit Insurance and Reserve" or combinations thereof can not be used as part of its corporate, firm or trade name. See Title 12 U.S.C.A. Sec. 585.

172

REAL ESTATE BROKERS BOARD

Andrew J. Morley, Chief Clerk,
Real Estate Brokers Board
July 9, 1937

It is necessary for the Real Estate Brokers Board to conduct a hearing when a license has been revoked and thereafter application is made for a new license.

173

HEALTH

State Board of Health,
July 9, 1937

It is the duty of the State Board of Health by proper rules and regulations and requirements to enforce Section 28, Chapter 69, C.S.A., concerning the employment of diseased persons in the business of producing, manufacturing, of food, etc.

174

OLD AGE PENSIONS

Mr. Earl M. Kouns, Director Public Welfare,
July 9, 1937

The \$45 pension statute does not conflict with Amendment No. 4 to the Colorado Constitution concerning old age pensions.

175

SERVICE TAX

Mr. Frank H. Means, Manager,
July 16, 1937

State Fair.

The State Fair should collect on all admissions for amusement, and remit the same to the State Treasurer. No taxes are paid out of state funds, but merely collected from the public.

176

SCHOOLS

Mr. A. W. Clayton,
July 19, 1937

The statutes provide only one way in which a district may withdraw from the county high school system,—and that is, where an accredited high school has been established within the district.

177

APPROPRIATIONS

Hon. Thomas Annear,
July 21, 1937

The general appropriation bill cannot amend a continuing appropriation appearing in special legislation.

Appropriation in the Liquor Code of 1935 construed to be a continuing appropriation. Other examples of continuing appropriations are given.

178

SCHOOLS

Mrs. Inez Johnson Lewis,
July 22, 1937

On a vote on consolidation of two or more school districts of the second or third class it is necessary to have a majority of the votes cast at the election in favor of the proposition before the consolidation can be effected.

179

BANKS AND BANKING

Mr. T. George Sternberg,
July 22, 1937

There is a six-year period of limitations for enforcement of stockholder's liability arising under statutes of a foreign state against stockholders of banks of such foreign state, resident in Colorado.

180

STATE LAND BOARD

Miss Maybel R. Merkle,
July 24, 1937

A Certificate showing the appointment of Executors is not sufficient authority for issuing patent to them. An assignment from heirs of deceased would not be sufficient to issue patent to assignee. Additional documents should be furnished in both cases.

181

BANKS AND BANKING

Hon. Grant McFerson,
July 27, 1937

Under the facts of the instant case, the Exchange Agency which cashes checks and accepts deposits for transmittal to any designated bank charging a fee therefor is not an agent or branch of the bank but merely an agent of the depositors. Even if construed an agent of the bank, such operations do not constitute "banking" within the meaning of the Banking Laws or make of the agency a branch bank.

182 SOLDIERS' AND SAILORS' HOME

Mr. Clarence A. Long,
July 27, 1937

A veteran who has not served in any foreign war or in the Philippine Islands, or in the China Relief Expedition in the period set out by statute, is not eligible for admission to the Colorado Soldiers' and Sailors' Home.

183 UNEMPLOYMENT COMPENSATION DIVISION

Mr. John Lynch, Executive Director
July 29, 1937

The Unemployment Division of the Industrial Commission of Colorado must pay the usual docket fee and other fees for services of court officials and attaches in connection with a civil suit to which it may be a party.

184 INDUSTRIAL COMMISSION

Industrial Commission of Colorado,
July 29, 1937

Industrial Commission may legally direct the investment of available Fund moneys in Federal Housing Administration insured mortgages.

185 HIGHWAY COURTESY PATROL

Colorado Courtesy Patrol,
July 30, 1937

Definition of an automobile camp as specified in Section 372, Chapter 16, C.S.A., relates to an automobile camp which furnishes camping facilities and also furnishes facilities for the storage, keeping, parking or maintaining of an automobile.

186 BANKS AND BANKING

Hon. Grant McFerson,
July 30, 1937

Banking statutes do not prohibit declaration of a stock dividend in lieu of a cash dividend.

187 SCHOOLS

Mrs. Inez Johnson Lewis,
July 31, 1937

Electors must be taxpayers in order to vote upon the question of dissolution of a third class school district.

188

HIGHWAY

Hon. Chas. D. Vail,
July 31, 1937

In securing a right-of-way for highway location and improvements across a located mineral claim not yet gone to patent it would be necessary to condemn such right-of-way.

189

MOTOR VEHICLES

Hon. Geo. E. Saunders,
July 31, 1937

Privately owned vehicles belonging to residents of Fort Lyons and other governmental reservations are not exempt from the specific ownership tax on automobiles as provided by House Bill 260 of the 31st General Assembly.

190

CHAIN STORE TAX

Hon. Homer F. Bedford,
July 31, 1937

Sinclair Refining Company.

(1) Sinclair Refining Co. in the year 1937 is not owning, operating, maintaining or controlling its leased-out service stations within the State of Colorado and is not liable for the payment thereon of store license taxes and fees under Chapter 216, Colorado Session Laws 1935.

(2) Bulk plants of Sinclair Refining Co. since effective date of store license law are not stores within the meaning of that law,—three stations located in Denver, Pueblo and Colorado Springs excepted.

191

CHAIN STORE TAX

Hon. Homer F. Bedford,
July 31, 1937

Texas Company.

(1) The Texas Company beginning with January 1, 1937, is not owning, operating, maintaining or controlling its leased-out service stations within the State of Colorado and is not liable for the payment thereon of store license taxes and fees under Chapter 216, Colorado Session Laws 1935.

(2) Bulk plants of the Texas Company in Colorado are not stores within the meaning of Store License Law.

192

CHAIN STORE TAX

Hon. Homer F. Bedford,
July 31, 1937

Sommers Home Oil Company.

(1) Sommers Home Oil Company in the year 1937 is not owning, operating, maintaining or controlling its leased-out service stations within the State of Colorado and is not liable for the payment thereon of store license taxes and fees under Chapter 216, 1935 Colorado Session Laws

(2) Bulk plants of Sommers Home Oil Company since the effective date of said store license law are not stores within the meaning of Store License Law

193

OLD AGE PENSIONS

Mr. Earl M. Kouns, Director,
July 31, 1937

Discussion of inquiries received from the Social Security Board relative to Old Age Pension Amendment,—“Can the State constitutionally make payments of less than \$45 minus income, etc.”

194

DAIRY COMMISSIONER

Mr. W. H. Skitt,
August 5, 1937

Definition of the term “ice cream”. Discussion of the penalties for violation of Dairy Code.

195

CHIROPRACTORS

Dawson H. Burwell, Secretary,
August 6, 1937

A chiropractor whose license has been revoked could not be considered as licensed to practice and would not be under the jurisdiction of the Board of Chiropractic Examiners after the effective date of the Basic Science Law.

196

SCHOOLS

Mrs. Elizabeth F. Dugan,
August 6, 1937

A school district may not pay out public funds for improvements not included in the budget for the fiscal year. (Section 51, School Laws of 1933.)

197 GAME AND FISH

Dr. Harold Watson,
August 13, 1937

County commissioners may not close a Game or Fish Season declared open by the Game and Fish Commission.

198 INDUSTRIAL SCHOOL

Colorado State Industrial School,
August 14, 1937

The Board of Control of the Colorado State Industrial School may not sell a part of the premises of the State Industrial School and put proceeds into a trust fund.

199 SERVICE TAX

Mr. David F. Howe,
August 14, 1937

Medical fees for Industrial Commission.

The Industrial Commission does not have to pay service tax for medical examinations made at its request.

200 SCHOOLS

Mrs. Inez Johnson Lewis,
August 16, 1937

Money appropriated by the 31st General Assembly for the Bureau of Home and School Service should be classified as a first class appropriation.

201 COLLECTION AGENCY BOARD

George F. Rock, Chairman,
August 16, 1937

Justices of the peace, being public officers, do not come within the jurisdiction of the Collection Agency Board.

202 INDUSTRIAL SCHOOL

I. R. Taylor, Superintendent,
August 16, 1937

An inmate of the Colorado Industrial School may be: (1) Discharged; (2) Released, (3) Returned to the authorities of the county or city from which received—at the discretion of the Board of Control. Discussion of transportation charges in each case.

203

SERVICE TAX

Mr. Tom L. Pollock, Director,
August 19, 1937

Laundries.

A laundry having several sales locations but only one plant would be liable for but one service tax license since the laundry service itself is performed only at the plant.

204

SERVICE TAX

Mr. Tom L. Pollock, Director,
August 19, 1937

Services performed in repairing tabulating machines, etc., are subject to the service tax.

205

WATER-TAXES

Mr. D. O. Tipton,
August 21, 1937

Relating to Trinchera Ditch Water District No. 35, State and County taxes, rights of bondholders, tax sales and tax deeds.

206

CIVIL SERVICE

(Health Dept.—Restaurant Law)

Mr. H. C. Getty, Commissioner,
August 21, 1937

Sanitation officers, food and drug inspectors.

Since the Civil Service regulations do not permit the substitution or interchanging of inspectors of sanitary conditions in Class "L", Sub-class 3, and the requirements for sanitation officers are different from those of food and drug inspectors, those who took the examination on November 22, 1934, for food and drug inspector, cannot insist that they be appointed to the position of sanitation officer, created by the Act of April 4, 1935.

207

COUNTY OFFICERS—TAXATION

Mr. C. S. Ickes,
August 21, 1937

Concerning property which has passed to the county under treasurer's deed.

Chapter 217 S. L. 1935 does not deprive the county of any of its previous powers relating to the collection of taxes or the disposition of tax sale certificates, but it gives added powers to the county acting through its Board of County Commissioners for the purpose of collecting public revenue.

208

OFFICERS

Mr. Willis Morris,
August 21, 1937

Fees of public trustees.

A public trustee may charge a fee of \$2.00 for executing, including the acknowledgment and release of deed of trust. Basis of fee.

209

LIVESTOCK

State Board of Livestock Inspection Commrs.,
August 24, 1937

The validity of the Livestock Auction Sales Ring Act of Colorado, (Chap. 258 S. L. Colo. 1937) and the Livestock Laws of Colorado, Chap. 160, Vol. 4, C. S. A., when considered with the Packers and Stockyards Act of 1921, as amended (Title 7, Chap. 9, U. S. C. A.), and the Regulations thereunder.

210

MILITARY

Mr. Chas. D. Vail,
August 26, 1937

Military Leave of State Employees.

Chapter 252, S. L. Colo. 1937, covers only such officers and employees of the State, its political subdivisions and institutions as are by law or regulations of the Civil Service Commission entitled to annual vacations with pay, and laborers who are paid by the day are not included.

211

SCHOOLS

George K. Funk, Principal,
August 26, 1937

Bonded indebtedness where boundary lines have been changed.

212

INTOXICATING LIQUORS

Hon. Geo. E. Saunders,
August 27, 1937

Boys under age may not be employed to deliver intoxicating liquors.

213

MOTOR VEHICLES

Hon. George E. Saunders,
August 27, 1937

As to whether non-resident workers should be required to purchase Colorado automobile license.

214

TAXATION

Hon. Homer F. Bedford,
August 28, 1937

Income tax.

The State Treasurer may not promulgate a rule withholding taxes at the source since H.B. 148 makes no provision therefor.

215

NEWSPAPERS

Mr. Harry P. Vories,
August 31, 1937

Notices of Public Trustee.

Publication of legal notices such as are made by the Public Trustee should be in the English language and in the newspaper which qualifies as a legal newspaper under Chapter 156, S. L. 1935.

216

LEGAL RESIDENCE

Miss Hilda Ruth Lunn,
September 3, 1937

The question of residence depends upon the intention of the person to establish a permanent home in this state. A person could not establish a legal residence in Colorado by residing here from September to June in each calendar year.

217

SCHOOLS

Mr. J. D. Burgwin,
September 3, 1937

Residence.

A school district is not obligated to furnish school facilities to children of a family which does not establish and maintain a permanent residence within the district.

218

HIGHWAY

Mr. Chas. D. Vail,
September 3, 1937

Social Security Taxes.

It is proper for the Highway Department to reimburse contractors for Social Security taxes paid by them on projects paid for wholly from State Highway funds.

219

SCHOOLS

Mrs. Nettie S. Freed,
September 4, 1937

Gas tax.

School districts operating school busses are liable for the gas tax under the provisions of *People vs. Denver*, 84 Colo. 576.

220

SCHOOLS

Mr. Clarence A. Bradt,
September 7, 1937

Residence.

For school purposes under which families become legal residents of a school district is set forth in Section 358, School Laws of 1933.

221

SCHOOLS

Mrs. Jennie L. Brownlee,
September 7, 1937

Mileage for County High School Boards.

Mileage may be paid members of County High School Boards for both regular and special meetings. These expenses shall be paid from County School Funds.

222

SCHOOLS—COUNTY OFFICERS

Mr. R. H. McNeal,
September 7, 1937

(1) The County Treasurer may transfer a balance in the bond and interest fund to the special fund of the district provided that all outstanding indebtedness, both principal and interest, has been paid in full.

(2) At the time a district is dissolved, the surplus in the general county school fund should be divided between the districts on the census basis and should a surplus have accrued in the special fund, this should be divided on the assessed valuation basis.

223

DIRECTOR MARKETS

Mr. Ben H. King,
September 7, 1937

The provision in the Colorado Produce Dealers' Act which exempts any person dealing in livestock and operating a public livestock market as required by the United States and furnishing a bond therefor exempts only such person to the extent covered

by his Federal license and under the conditions provided in the Packers and Stockyards Act. It follows, therefore, that a person who is engaged in dealing with livestock at points other than public markets, as defined in the Packers and Stockyards Act, should be licensed as provided by the Colorado Act.

224 INTOXICATING LIQUORS

Hon. Harry H. Porter,
September 7, 1937

Discussion of the terms "Intoxicated" and of the phrase, "Under the influence of intoxicating liquor",—These words have not been clearly defined by any case in this jurisdiction and the general rule which has been followed has been to submit the question of intoxication to the jury.

225 TAXATION

Mr. A. A. Hall,
September 7, 1937

Motor vehicle taxes.

Provisions of Subsection (3), (d) of Section 108, page 332, of Chapter 94 Session Laws of Colorado, 1937, relate to **new motor vehicles**, and this can be construed to mean only such motor vehicles as passed from the hands of the manufacturer or the manufacturer's agent into the hands of a user.

226 MUTUAL BENEFIT ASSOCIATIONS

Mr. A. O. Johnson,
September 7, 1937

Mutual Benefit Associations organized under the corporation not for profit act but doing a mutual assessment life insurance business for profit are prohibited from soliciting new business after July 12, 1937, because of the ruling on that date of the Supreme Court in the case of *International Service Union Company vs. the People*.

227 TAXATION

Mr. Charles B. Sinclair,
September 7, 1937

Rates on Delinquent Taxes.

228 COUNTY OFFICERS—PUBLIC FUNDS

Mr. Alfred A. Arraj,
September 8, 1937

United States savings bonds cannot be accepted by the County Treasurer as security for deposit of county money.

229

OLD AGE PENSIONS

Mr. Robert C. Ayers,
September 8, 1937

(1) A check when actually delivered and especially if accepted as such, constitutes payment, assuming that there are funds to meet it—therefore delivery of a check constitutes payment to recipients of old age assistance.

(2) Deposit of a check in the mail, addressed to the payee, constitutes payment so as to become part of the estate of such payee.

(3) Concerning endorsement of check after death of payee.

230

PHARMACY

Industrial Commission of Colorado,
September 9, 1937

A number of questions answered concerning the administration of Chapter 165, S. L. 1937 (Pharmacy Law).

231

COUNTY OFFICERS

Messrs. Monihan and Hughes,
September 14, 1937

Salaries.

Whether or not a county judge is entitled to receive the increase in salary made by the last legislature, etc.

232

COUNTY OFFICERS

Mr. Orest A. Gerbaz,
September 15, 1937

Concerning sheriff's salary, fees and mileage in a fifth class county.

233

TAXATION

Mr. C. S. Ickes,
September 15, 1937

Concerning the proper rate of interest to be charged on taxes after August 1st, when no payment has been made—all taxes after August 1st bear 8% plus an additional $\frac{1}{2}\%$ on the first installment after April 1st.

234

DIRECTOR OF MARKETS

Ben H. King,
September 16, 1937

House Bill 96.

Dealers who purchase farm-grown products not grown in Colorado for re-sale at wholesale come under the provisions of House Bill 96 and should be required to secure a dealer's license.

235

OLD AGE PENSIONS

Mr. Earl M. Kouns,
September 16, 1937

No legislation other than House Bill 735 has been passed by the General Assembly appropriating money for Old Age Pensions. Amendment No. 4 itself appropriates certain revenues and was held to be self-executing by Supreme Court in respect thereto.

236

OLD AGE PENSIONS

Mr. Earl M. Kouns,
September 16, 1937

Specific ownership tax on motor vehicles.

No part of the graduated annual specific ownership tax on motor vehicles, imposed by Chapter 94 S. L. 1937, can be allocated to Old Age Pensions, on the contrary all net proceeds therefrom should be deposited in the General Fund of the cities and counties as provided in said act.

237

BANKS AND BANKING

Hon. Grant McFerson,
September 17, 1937

Master Credit Union.

Concerning the legality of "Master" Credit Union to be composed of officers, directors, as well as said Credit Unions.

238

SCHOOLS

Mr. Charles Bell, Secretary,
September 18, 1937

Motor fuel taxes—School busses.

It has been the practice of the State for years to collect the tax on all gasoline sold to counties, cities, towns and school districts and to refund only the tax on gasoline used by them in construction, repair, improvement or maintenance of public highways. It follows, therefore, that there can be no exemption

from the tax on gasoline sold to be used in school busses and also no refund of the tax because the gasoline is not used for improvement of highways.

239**BANKS AND BANKING**

Hon. Grant McFerson,
September 18, 1937

Credit Unions.

Construing Sec. 16, Chapter 47, C.S.A. 1935. A borrowing member of a Credit Union is eligible for election to an office and is not barred therefrom by the provisions of Sec. 16. However, he cannot properly refinance or renew his loan indebtedness but as the same becomes due he should pay and retire such indebtedness.

240**MUTUAL BENEFIT ASSOCIATIONS**

Mr. O. A. Johnson,
September 20, 1937

Upon dissolution of a non-profit corporation, those members not electing to transfer their benefit certificates to another association are entitled to their proportion of any net assets remaining.

241**SERVICE TAX**

Hon. George E. Saunders,
September 22, 1937

Pertaining to automobile inspection.

Such services are subject to the Service Tax, and the rule prescribed by the Treasurer is valid and proper and within the Act.

242**HIGHWAY**

Mr. Charles D. Vail,
September 22, 1937

Improvements at existing grade crossings.

There is no law in Colorado imposing any obligation upon railroads to provide or maintain roadways at railroad grade crossings, and there is no statutory inhibition against the use of highway funds for the construction and maintenance of roadways at such crossings.

243**SCHOOLS**

Mr. David M. Collins,
September 23, 1937

Under the ruling laid down by the Supreme Court in the case of *Guyer vs. Stutt*, 68 Colo. 422, a School Director cannot be recalled.

244

SCHOOLS

Miss Faith Taylor,
September 24, 1937

Liability for accident on bus.

In case of negligence on the part of the driver of the bus he would be held personally responsible. However, failure to procure insurance by the school board does not create any liability against the school district or the school directors personally.

245

SCHOOLS

Miss Nellie Ferguson,
September 25, 1937

(1) There is no statutory provision forbidding corporal punishment in Colorado.

(2) Where the district pays transportation direct to families and the families take children to school, neither the school district, nor members of the school board, are responsible in case of accident.

(3) Warrants should be made out direct to a substitute teacher.

(4) Charges of immorality must be written and should be filed with the School Board and notice of a hearing given at which time teacher may answer the charges filed against her.

246

GAME AND FISH

Dr. Harold Watson, President,
September 28, 1937

Game and Fish Commission does not have power to provide penalties for infraction of the rules and regulations which it may make.

247

GAME AND FISH

Dr. Harold Watson, President,
September 28, 1937

Individuals fishing in spawning beds and fish ways are guilty of petty larceny and should be prosecuted for that offense.

248

COLLECTION AGENCY BOARD

George F. Rock, Chairman,
September 30, 1937

Creditor's Co-operative Council System.

The vendor of such system is merely selling a form of merchandise; the purchaser of such system comes within the provisions of Section 2 of Collection Agency Act and must be licensed.

249 CITIES AND TOWNS—SCHOOLS

Mrs. T. H. Fee,
October 1, 1937

Town boards or the board of directors are not required to publish the call for board meetings. School board directors are not required to publish proceedings of their board meetings.

250 SCHOOLS

Mrs. Louis E. Miller,
October 1, 1937

(1) Concerning legality of school board meetings.

(2) Qualifications for a voter are the same for a special school election and a general school election except when election is held for the purpose of voting bonds.

(3) No authority under statutes by which voters of a community may request the County Superintendent to suspend school board members.

251 ANTICIPATION WARRANTS

Exective Council,
October 4, 1937

Western State College.

If high school building immediately adjacent to the Western State College buildings meets with the plans and specifications of the State Planning Commission, there would be no objection to the use of anticipation warrants in its acquisition.

252 AGRICULTURAL COLLEGE

Dr. Charles A. Lory,
October 4, 1937 and October 13, 1937

Land grant funds of the Colorado State College of Agriculture and Mechanic Arts may not be used for construction purposes under any now existing authority.

253 HIGHWAY

O. T. Reedy,
October 7, 1937

It would be proper for the Denver and Salt Lake Railway Company to make a free and voluntary contribution to the construction of a grade crossing.

254

SCHOOLS

Mrs. Anna A. Prella,
October 15, 1937

Tax levies.

(1) The question of increased tax levy by a school district should be submitted to the Colorado Tax Commission before a special election is called on the subject.

(2) The question of tax levies in a third class district may not be voted on at the General School Election in May.

255

ANTICIPATION WARRANTS

Hon. Fred Farrar,
October 18, 1937

School of Mines.

Concerning the propriety of the Board of Trustees of the School of Mines committing itself by resolution to issuance of vouchers for anticipation warrants not yet issued and not to be issued for the period of two years—etc.

256

SALES AND SERVICE TAX

Hon. Homer F. Bedford,
October 19, 1937

Sales and service tax expense funds may be merged into one fund designated "Sales and Service Tax Expense Fund."

257

INDUSTRIAL COMMISSION

(Anticipation Warrants)

Industrial Commission of Colorado,
October 19, 1937

The Industrial Commission of Colorado may invest such surplus funds as may be to the credit of the State Compensation Insurance Fund, not needed for immediate statutory purposes, in the anticipation warrants to be issued for the Capitol Annex.

258

STATE LAND BOARD

George A. Baker,
October 20, 1937

Court fees.

A \$1.00 fee should be collected by the Clerk of the District Court in land registration cases where it is necessary to obtain orders from the District Court concerning the registration of owner's title.

259

DIRECTOR OF MARKETS

Ben H. King,
October 21, 1937

If the Director of Markets deems it necessary in order to carry out the purpose and intent of House Bill 96, Session Laws of Colorado, 1937, he may require those businesses dealing exclusively in fruit and vegetables to be licensed.

260

HIGHWAY COURTESY PATROL

Mr. J. J. Marsh,
October 23, 1937

Garage license.

A garage license may be issued on a tax free basis to Mesa Verde National Park, a division of the United States Government.

261

BANKS AND BANKING

Mr. Willis Armstrong,
October 23, 1937

Stock owned by RFC.

Preferred shares of National Banks subscribed to or owned by the R.F.C. wholly exempt from taxes, and likewise income therefrom.

262

SCHOOLS

Board of Education, Rye Consolidated Schools
October 25, 1937

Taxes.

Article X, Section 5 of the Constitution of the State of Colorado provides that lots with the buildings thereon, if said buildings are used for schools, shall be exempt from taxation. Therefore, School District No. 13, Pueblo County, would not be liable for any taxes levied for the retirement of proposed bond issue of the Town of Rye, Colorado.

263

SCHOOLS

Amherst Public Schools,
October 25, 1937

Insurance on school property.

The present value of the property is the proper amount of insurance to carry on school buildings. Discussion concerning the legality of school districts insuring with a mutual insurance company.

264

STATE TREASURER

Hon. Homer F. Bedford,
Oct. 27, 1937

Income Tax Law—Administration of.

The only oath the State Treasurer is authorized to administer under Section 32 of the Income Tax Law of 1937 pertains to the taking of testimony of witnesses in income tax hearings. No authority for administration of oaths to taxpayer's returns.

265

GAME AND FISH

Dr. Harold Watson,
October 27, 1937

The holder of a Resident Combined Fishing and Small Game Hunting License who acts according to the printed rules on said license, for the time specified on license, cannot be held subject to fine for the violation of later rules of the commission which conflict with said license,—the licensee having made a contract with the state and paid his consideration for the same.

266

SCHOOLS

Mr. William Mooney, Executive Secretary, C.E.A.,
October 27, 1937

Income Tax Law.

Concerns the method of distribution of the Income Tax to school districts. Specifically provides that the Income Tax is to be distributed to counties for the benefit of school districts after sworn statements by the Board of County Commissioners that levy for the General County School Fund has been reduced in an amount equal to the revenue from the Income Tax to be sent to the county.

267

BANKS AND BANKING

Hon. Grant McFerson,
October 28, 1937

Industrial Banks.

The provision contained in sub-section (a), Sec. 153, Chapter 18, C.S.A., 1935, limiting the interest rate upon loans under \$500 to 10% per annum, applies generally to all loans permitted under said Section 153, whether secured or not.

268

INDUSTRIAL COMMISSION

Industrial Commission of Colorado,
October 28, 1937

Truck System Law and Pay Day Law.

It is not a violation of the Truck System Law for a mining

company to pay wages with stock certificates issued by them. Whether such employee would have recourse under the Pay-Day Law would depend upon the facts of each particular case, i.e. agreement between employer and employed.

269**PUBLIC FUNDS**

Miss Hannah Baker,
October 28, 1937

County officers.

Chapter 208 of the Session Laws of 1937, relating to public funds, does not authorize any bank to charge 1% on county funds deposited with it save only if such bank gives a surety bond to secure deposits, in which case the county is required to pay the premium.

270**CITIES AND COUNTIES**

Hon. T. W. Backlund,
November 1, 1937

Taxes, bonds, etc.

(1) A valid tax sale for general taxes cuts off prior liens for special assessments made by a town or city.

(2) Endorsement, or so-called guarantee on special improvement bonds of towns and cities is not enforceable because such guarantees are contrary to Section 1, Article 11 of the Colorado Constitution.

271**MOTOR VEHICLES**

Hon. George E. Saunders,
November 3, 1937

There is no statutory exemption from registration of any vehicles other than police patrol wagons, police ambulances and fire apparatus, therefore, prowl and police cruisers are subject to payment of registration.

272**MUTUAL BENEFITS**

Mr. A. O. Johnson,
November 3, 1937

Concerning the 12 months contributions or premiums; reinstatement within 15 days after expiration of grace period; membership contracts; membership certificates; determination of the end of the first certificate year.

273

SCHOOLS

Mr. W. B. Mooney,
November 6, 1937

Income tax.

It is not necessary for county commissioners to limit the five mill levy for maintaining the minimum salary of teachers in advance of receiving any money from the avails of the Income Tax unless the amount which has been certified to the County Commissioners as being in the reserve for General County School Fund equals the amount which would be derived from the five mill levy.

274

SCHOOLS

Hon. Inez Johnson Lewis,
November 6, 1937

Teachers' Retirement Fund.

County High School districts do not have the power to create a school teachers' retirement fund because of the fact that the retirement fund law was enacted subsequently to the enactment of the law specifying the powers and duties of high school districts. It follows, of course, that the high school district has no power to levy a tax for the purpose of paying pensions to teachers employed by the district.

275

SCHOOLS

Mrs. Iora Slind,
November 8, 1937

(1) Taxpayers are allowed to vote on the question of issuance of bonds for erection of swimming pool and other civic improvements.

(2) Unless the statute under which the question is submitted limits the vote to real property taxed, the term taxpayers would include both real and personal property or either.

276 COLORADO STATE PLANNING COMMISSION

The Colorado State Planning Commission,
November 9, 1937

An executive committee may not be legally appointed to act in behalf of the entire Colorado State Planning Commission.

277

DIRECTOR OF MARKETS

Ben H. King,
November 10, 1937

Short checks, etc.

Section 535 of Chapter 48, C.S.A. 1935, provides a penalty which may be invoked against any violator of the Produce Dealers' Act under Subsection (b).

278

SCHOOLS

(Taxes)

Mrs. Inez Johnson Lewis,
November 10, 1937

It is unnecessary for Union or County High School District to file a petition with the Colorado Tax Commission before calling the election to vote on the question of an increased tax levy. (Section 286, School Laws of 1933.)

279

SCHOOLS

Georgia Heyer Clark,
November 12, 1937

There is no authority under the law for school districts to make a levy for the purpose of providing school buildings.

280

SCHOOLS

Georgia Heyer Clark,
November 12, 1937

Taxes.

The county commissioners have no discretion in the matter of making the levies for the General County School Fund provided, of course, that the certifications made by the county superintendent of schools to the commissioners have been made in accordance with the law governing the number of eligible teachers to be certified.

281

CREDIT UNIONS

Hon. Grant McFerson,
November 12, 1937

The Colorado Credit Union League whose membership is composed exclusively of credit unions as such is such an association within the contemplation of Section 5 of the Colorado Credit Union Act as to entitle the league to organize a credit union. The certificate of organization of the Colocul Central Credit Union is disapproved for reason that loans are contemplated to be made to officers and directors of the associated credit unions but who themselves are not members of said league.

282

BUILDING AND LOAN

Mr. A. O. Johnson,
November 16, 1937

Building and Loan associations may apply the full book value of sinking fund loan shares to the credit of the loan and convert remaining unpaid balance of said loan to the direct reduction loan plan.

283

HIGHWAY

Chas. D. Vail,
November 16, 1937

Federal Aid Projects.

Federal Aid Secondary Projects will become a part of the State Highway System and the State may lawfully maintain them from State Highway funds.

284

SCHOOLS

Mr. W. D. Asfahl, Supt.,
November 19, 1937

Injuries on school grounds.

A school district, municipal corporation or school board is not, in the absence of a statute imposing it, subject to liability for injuries to pupils of public schools suffered in connection with their attendance thereat.

285

MOTOR VEHICLES

Mr. George E. Saunders,
November 19, 1937

Taxes.

Re: Taxes on Motor Vehicles in storage.

286

VOCATIONAL EDUCATION

Mr. H. A. Tiemann,
November 22, 1937

Expense accounts.

The Executive Council is without authority to reject payment of an expense account relating to Federal Funds only.

287

CREDIT UNIONS

Hon. Grant McFerson,
November 22, 1937

Joint accounts can not be maintained in credit unions.

288

COLORADO PSYCHOPATHIC HOSPITAL

Dr. Maurice H. Rees,
November 22, 1937

Director of Colorado Psychopathic Hospital, and members of his staff, may not charge and collect fees for expert testimony in courts.

289

VOCATIONAL EDUCATION

Mr. H. A. Tiemann,
November 22, 1937

Federal funds.

(1) Under an Act of Congress and rules promulgated by the Department of the Interior, the State Boards are trustees of Federal moneys and are responsible to the Federal Government only through its office of education for the proper expenditure of vocational funds.

(2) The Executive Council, the State Auditor and the State Treasurer have no legal responsibility whatsoever with regard to the expenditure of these Federal funds.

(3) Although it is the evident purpose of the Vocational Education Act to give a very wide discretion to the State Board with regard to the expenditure of State funds provided to match federal funds, yet by the provision of paragraph 3 of Section 24 of the Code Bill, the Executive Council is vested with authority to supervise the expenditures from State funds.

290

ANTICIPATION WARRANTS

Mr. W. R. Hinman,
November 23, 1937

Re: Anticipation Warrants for State Home and Training School for Mental Defectives, Grand Junction, Colorado.

291

GAME AND FISH

The Game and Fish Commission,
November 23, 1937

Violation of Federal Game and Fish Regulations.

Prosecutions in the State Court, either before Justices of the Peace or in courts of general jurisdiction, should not be had for the violation of Federal Regulations unless such Federal Regulation has been made a law of this State by Legislative Act.

292

VOCATIONAL EDUCATION

Mr. H. A. Tiemann,
November 26, 1937

State and Federal Funds.

Supplementing opinion of November 22, 1937, in which it was held that no state officer, other than the Vocational Board, has any control over federal funds provided for vocational purposes; respecting *state funds*, however, the Administrative Code governs,—whereby the Executive Council is vested with authority to supervise the expenditures from State funds.

293 HIGHWAY COURTESY PATROL

Mr. Corbin E. Robison,
November 27, 1937

Witness fees.

No witnesses employed by the State should receive witness fees other than the customary or statutory \$1.50 per day, including necessary mileage,—not even mileage should be given to such State officers who use State vehicles, or whose mileage is otherwise provided for.

294 CHAIN STORE TAX

Hon. Homer F. Bedford,
November 27, 1937

Socony-Vacuum Oil Company.

Held not liable for the payment of store license taxes and fees under Chapter 216, Colorado Session Laws, 1935.

295 SCHOOLS

Mr. Howard C. Beresford, Asst. Director,
November 29, 1937

Senate Bill 678.

(1) Senate Bill 678 makes no distinction between various classes of school districts.

(2) Senate Bill 678 specifically provides that any school district may operate a system of public recreation and play grounds.

(3) Does not limit public recreation to a particular age group.

296 SCHOOLS

Mr. H. D. Eldridge,
November 29, 1937

School districts are not liable for injuries to pupils engaged in school activities.

297 TAXATION

Colorado Tax Commission,
November 30, 1937

Assessment of car lines.

Assuming the Pacific Fruit Express Company to be a car line company, the same falls within the definition of "public utility" as found in Section 185, Chapter 142, 1935 C.S.A.

298

HEALTH

Frank S. Morrison, Director Div. Vital Statistics,
December 1, 1937

Birth certificates.

The only lawful birth certificate is one signed by the attending physician. A birth certificate cannot be changed upon the request of the parents alone. If error has been made, the parents may have changes made through court procedure.

299

COAL MINES

Mr. Thomas Allen,
December 3, 1937

The purpose of sub-section (c), Section 157, Chapter 110, Session Laws 1935, was to fix a maximum of \$20,000 beyond which the coal mine inspection fund should not be permitted to accumulate. Coal Mine Inspector is accordingly warranted in exempting coal operators from the payment of the special tax for a succeeding quarter when there is in the fund sufficient money to operate the department during such quarter.

300

HIGHWAY COURTESY PATROL

Mr. H. D. Harper,
December 3, 1937

Courtesy Patrol men may not be called upon to pursue escaping felons since they have not the personal protection afforded other officers in like cases.

301

HEALTH

Mr. Irving A. Fuller, Chief State Plumbing Inspector,
December 6, 1937

Re: Plumbing rules and regulations.

The State Board of Health is given specific authority to make rules and regulations concerning plumbing, which rules and regulations would have the force of law.

302

UNFAIR COMPETITION ACT

C. E. Adams,
December 6, 1937

Sale of newspaper space is a service under the Unfair Competition Act.

303

PRINTING

Hon. Homer F. Bedford,
December 7, 1937

The Purchasing Agent, the Governor and the Treasurer administer the Printing Act to the exclusion of the Executive Council.

304

WATER

Mr. M. C. Hinderlider,
December 8, 1937

The Water Commissioner of District No. 45 would have no jurisdiction over the lands in Mesa County and Mesa County would not be liable for any proportionate share of the salary of the Water Commissioner in District 45.

305

ABSTRACTS

Mr. L. S. Cox,
December 8, 1937

Chapter 147, Session Laws of 1937, requires that a minimum charge of \$4 be made by the County Clerk and Recorder for the making of an abstract of title and also for each continuation of such abstract.

306

COUNTY OFFICERS

Mr. C. P. Rigby,
December 8, 1937

Deed of Trust by Public Trustee.

Where a Deed of Trust was made and executed before the adoption of the six months period for redemption, which Deed of Trust is being foreclosed at this time, the Public Trustee should give the nine months period for redemption.

307

TAXATION

Mr. George A. Van Arsdale,
December 9, 1937

Taxes on town property.

When property is acquired for any public use by the state, or a municipality, such property becomes exempt from general taxes, including taxes assessed at the time of acquisition for public use.

308

SCHOOLS

Mr. Walter A. Koons,
December 14, 1937

There is no specific statute in this state requiring school districts to advertise for bids. The matter of advertising for bids, while not a statutory requirement, is as a matter of practice a necessity.

309

MOTOR VEHICLES

Mr. Sam'l Bolitho,
December 14, 1937

Specific ownership tax.

Vehicles owned by religious organizations, schools or a charitable organization, if used solely and exclusively for such purposes, are exempt from the specific ownership tax.

310

INCOME TAX

Mr. John L. Griffith,
December 14, 1937

The Income Tax (Chapter 174 Colorado Session Laws 1937) is applicable to estates.

311

STATE LAND BOARD

State Board of Land Commissioners,
December 15, 1937

State warrants.

The State Board of Land Commissioners is authorized to invest the Permanent School Funds or Income Fund in interest bearing warrants of the State of Colorado.

312

SCHOOLS

(Taxes)

Mrs. Inez Johnson Lewis,
December 17, 1937

The statutory increase of 5% attaches to special levies only.

313

MOTOR VEHICLES

Col. R. C. Moore,
December 17, 1937

County officers, taxes.

Re-affirming opinion of July 31, 1937, in which it was held that county clerks and recorders must collect the annual specific ownership tax.

314

SCHOOLS

Mrs. Inez Johnson Lewis,
December 18, 1937

Part-time teachers may not draw from the minimum salary fund.

315

SCHOOLS

Mrs. Inez Johnson Lewis,
December 18, 1937

Junior Colleges.

Junior colleges are not required to hire one teacher for each seven pupils and may use minimum salary fund for payment of part-time teachers.

316

HEALTH

Dr. R. L. Cleere, Secretary,
December 20, 1937

Chiropractors, Physicians.

The State Board of Health has authority by proper rule or regulation to designate what "other competent medical authority" shall be,—as used in Section 22, Chapter 81, Vol. III, C.S.A.

317

ACCOUNTANTS

Arthur L. Baldwin, Secretary,
December 21, 1937

The holder of a Certified Public Accountant Certificate or Registered Accountant Certificate is required to register annually and pay an annual registration fee even though he is not actively engaged in the practice of Public Accounting in the state or is employed by the state in a private capacity.

318

MUTUAL BENEFIT

Mr. A. O. Johnson,
December 21, 1937

A non-profit association providing its members with insurance protection through a contract for group insurance effected with an admitted insurance company, is not itself an "insurer" so as to bring said association under the supervision of the Commissioner of Mutual Associations, as a mutual benefit association.

319

APPROPRIATIONS

Hon. Homer F. Bedford,
December 27, 1937

Re: Prorating of second class appropriations.

320

SCHOOLS

Hon. James M. Noland,
December 27, 1937

The offices of District Attorney and member of the school board are incompatible.

321

SCHOOLS

Mrs. Inez Johnson Lewis,
December 29, 1937

Transportation is discretionary and not compulsory, and the district, even though a consolidated district, may not vote bonds for a bus alone.

322

INTOXICATING LIQUORS

Illinois Wine and Spirits Institute, Inc.,
December 30, 1937

All persons shipping alcoholic liquors to Colorado wholesalers must have a Colorado license.

323

INTOXICATING LIQUORS

Hon. Harry O. Mitchell,
December 30, 1937

A liquor manufacturer or wholesaler may not lawfully assist a retailer, nor may the retailer lawfully receive such assistance.

324

TAXATION

C. H. Durant, County Treasurer,
December 30, 1937

Distrain Warrants, etc.

Distrain Warrants should be invoked only in cases where there is a well-grounded suspicion of removal of personal property. In such cases, the levy for the previous year may be used in determining taxes due.

325

GAME AND FISH

Dr. Harold Watson,
January 3, 1938

Re: Co-operative Agreement relating to Upland Game Birds.

326

STATE TREASURER

Hon. Homer F. Bedford, State Treasurer,
January 3, 1938

Registered Warrants.

Warrants registered by the State Treasurer in accordance with the provisions of Article X, Section 16, 1935 C.S.A. are legal obligations of the State of Colorado.

327

OLD AGE PENSIONS

Hon. Thomas Annear,
January 6, 1938

State Auditor should recognize and issue any and all warrants for the disbursement of any moneys remaining in the Old Age Pension Fund on January 1, 1938 as the same are presented by the State Department of Public Welfare.

328

SCHOOLS

Mr. H. H. Hadley,
January 6, 1938

(1) Interest on General County Fund Warrants should be charged to the Special Fund of the district drawing warrants.

(2) County Treasurers are required to pay warrants whenever there are sufficient funds to the credit of the fund against which the warrant is drawn and ordinarily the County Treasurer is not required to pay warrants drawn against the General County Fund when there are no funds credited to the Fund at the time the warrant is presented for payment.

329

SCHOOLS

Mr. Kent L. Sandborn,
January 6, 1938

Re: Teaching of religious education in public school buildings.

330

DIRECTOR OF MARKETS

Mr. Ben King,
January 7, 1938

A dealers license fee paid voluntarily is not open to refund by the state.

331

HEALTH

Dr. R. L. Cleere,
January 7, 1938

Neither the general statute creating the State Board of Health nor the Food Act of 1935 contemplate the setting up of a staff of physicians under control of the State Board of Health.

332

SOLDIERS' AND SAILORS' HOME

Mr. R. D. Saunders, President,
January 7, 1938

It would be competent for the commissioners of the Soldiers' and Sailors' Home to make rules and regulations restricting the facilities of the home to those in need.

333

SCHOOLS

Mr. M. R. Alexander, Publisher,
January 10, 1938

A candidate for county superintendent of schools must have taught at least eight months in Colorado schools—Chapter 127, Session Laws, 1937.

334

HEALTH

Dr. R. L. Cleere, Secretary,
January 10, 1938

Custom which has the force of law and the laws of descent of property make it reasonable that an illegitimate child should be given the name of the mother.

335

INSURANCE

Mr. Joseph A. Craven, Attorney,
January 14, 1938

Hospitalization plan precluding opportunity for private gain to the operators and not involving the element of indemnity is a contract for service and not insurance and may be legally operated under a corporation not-for-profit charter.

336

CREDIT UNIONS

Hon. Grant McFerson,
January 20, 1938

Membership in Credit Unions.

Credit union member retiring from the occupation or association upon which the credit union's organization is premised, does not automatically become ineligible to continue his membership in the union. Eligibility is a question of fact to be determined in the individual case.

337

OLD AGE PENSIONS

Mr. Henry C. Delto,
January 21, 1938

An old age pensioner may transfer from one county to another with the approval of the State Department of Public Welfare, if said pensioner has a good and sufficient reason for such transfer.

338

ACCOUNTANTS

State Board of Accountancy
January 21, 1938

Persons who are not certified accountants may prepare income tax returns for others so long as they do not prepare any balance sheets or profit and loss statements.

339

BANKS AND BANKING

Hon. Grant McFerson,
January 25, 1938

Money Lender's Act.

A limited partnership may qualify under the Money Lender's Act. Quoting Sec. 46, Chapter 123, C.S.A. 1935.

340

MOTOR VEHICLES

S. C. Becker, Supervisor,
January 25, 1938

Re: Auto camp license, trailers. License fee fixed upon the amount or quantity of facilities owned and furnished by the licensee. Trailers, stopping temporarily, cannot be included as such.

341

MOTOR VEHICLE

Hon. Winton M. Ault,
January 27, 1938

Annual specific ownership tax.

The annual specific ownership tax should be collected along with the license fee for a motor vehicle and this applies to non-residents who are required by law to register their motor vehicle and procure license plates therefor the same as it does to residents.

342

MOTOR VEHICLES

Mr. Orville Swaim,
January 28, 1938

Surplus fees which were remaining in the hands of the County Clerk and Recorder and are received by him for the issuance of Certificates of Title to motor vehicles, operators' and chauffeurs' licenses and motor vehicle registration fees are governed by *Section 18, Article X, Colorado Constitution* and should be used for the construction, maintenance and supervision of public highways and do not go into the General County Fund.

343

TAXATION

Mr. William A. Way,
January 28, 1938

Taxes, redemption, rate of interest to be charged. Rate to be charged is 18% for the first six months, 12% for the subsequent 2½ years and 8% thereafter.

344

TAXATION

Mr. Arthur E. Aldrich,
January 31, 1938

Annual specific ownership tax on motor vehicles.

Specific ownership tax included in the year 1938 must be distributed in the year 1938 to several funds entitled thereto.

345

ANTICIPATION WARRANTS

Dr. Geo. W. Frasier,
January 31, 1938

Anticipation warrants may be issued to the amount of cash accumulated in such anticipation warrant fund.

346

ANTICIPATION WARRANTS

Dr. M. F. Coolbaugh,
January 31, 1938

Anticipation warrants issued under Chapter 231, S. L. 1937, constitute a special valid obligation of the State of Colorado payable only out of funds derived from said act.

347

FEES AND SALARIES

Mrs. Hannah Baker,
February 1, 1938

County Treasurer in all counties, except City and County of Denver, are entitled to 1% of the specific ownership tax for the county treasurer's fee fund.

348

INDUSTRIAL COMMISSION

(Mining Laws)

John M. Sherwood,
February 4, 1938

Period of employment of underground miners and workers under Eight Hour Day Law for hazardous occupation (C.S.A. '35, Vol. 3, Chap. 97, Sec. 100-102) to be construed as eight hours underground from portal to portal, and not eight hours at immediate place of work.

349

COAL MINES

Mr. Thomas Allen,
February 5, 1938

Expenditures from Coal Mine Inspection Fund which foster a better and securer inspection of Colorado mines are lawful.

350

HIGHWAY

Hon. Homer F. Bedford, State Treasurer,
February 11, 1938

Highway Supplementary Fund—PWA Docket No. 804-D.

It is legal to transfer money from the Supplementary Fund to PWA Docket No. 804-D, Construction account, for the reason that the Supplementary Fund is made available by statute for the construction and maintenance of state highways.

351

FEES

Mr. George W. Lane,
February 11, 1938

Mileage fees allowed state and county officers limited by Section 44, Chapter 66, C.S.A.

352

SCHOOLS

Mr. Walter E. Batchelder,
February 11, 1938

A holder of a tax receipt for real estate located in a county other than that in which the school district which is holding a bond election is located is not entitled to vote in the school bond election.

353

SALES TAX

Mr. R. R. Appel,
February 18, 1938

Liability for.

(1) A finance company taking over the business or assets of an automobile dealer becomes liable for delinquent sales taxes under Section 24 of the Sales Tax Act.

(2) If the goods purportedly owned by the dealer are actually owned and title in the finance company, then in that event the finance company is liable for all sales taxes on the theory that it is the principal vendor and the dealer merely its agent.

354

BIDS

Board of Trustees,
Colorado State College of Education,
February 18, 1938

Officials are vested with discretionary powers in letting contracts, and an award to the lowest bidder is not mandatory. The officers, having exercised a wise and sound discretion in the best interests of the public, uninfluenced by bias, favoritism, fraud, or

other ulterior motive, courts will not interfere with an official award of a contract to the person deemed by the officers to be the lowest *responsible* bidder.

355 WORKMEN'S COMPENSATION INSURANCE

Mr. Wm. E. Conry, Superintendent,
February 19, 1938

Employers carrying accident and death insurance on their employees are nevertheless required to carry Workmen's Compensation Insurance.

356 COUNTY OFFICERS

Mr. J. D. Crawford,
February 21, 1938

Fees for County Clerks.

Fee of 15 cents collected on each specific ownership tax goes to County Clerks' Fee Fund out of which desired help may be paid, and should not be allotted to any person individually as same must be accounted for in fund.

357 HIGHWAY COURTESY PATROL

(Fines)

Mr. J. J. Marsh,
February 23, 1938

Disposition of fines under Motor Fuel Tax Law, Motor Vehicle Law, and Public Utility Law.

Fines imposed under the Motor Fuel Tax Law and the Public Utility Law go to the School Fund of the County under C.S.A. 1935, Chapter 146, Section 34. Fines and forfeitures of bail under the Motor Vehicle Law go 50% to the State Highway Fund and 50% to the General Fund of the County under C.S.A. 1935, Chapter 16, Section 287.

358 PUBLIC FUNDS

Hon. Homer Bedford,
February 23, 1938

Form books to be supplied County Judges.

The form books required to be supplied under Section 63, Chapter 85, C.S.A., may not be paid for by deducting cost from inheritance tax collections since this would be equivalent to expending money from the State Fund without appropriation. It is thought, however, the books in question may be classified as public printing under Section 2, Chapter 214, Session Laws 1937, and paid for accordingly.

359

PUBLIC FUNDS

Hon. Thomas Annear,
February 23, 1938

Police Pension Fund.

Police Pension Funds shall be distributed on the ratio which the number of policemen in any qualified municipality bears to the whole number of police in all qualified municipalities within the State.

360

LOTTERIES

Hon. Herbert M. Baker,
February 25, 1938

Machine described as "Supercharger".

A machine described as a "supercharger" does not appear to be a gambling device *per se*, but such machine may not be used if kept or operated for gambling purposes. *Everhart v. The People*, 54 Colo. 272; *Wolfe v. The People*, 90 Colo. 102; *Walker v. Begole*, 99 Colo. 471.

361

HIGHWAY

Mr. O. T. Reedy,
February 25, 1938

Advertisements.

All State Highway Contracts and State Highway notices of final settlement with contractors.

(1) No statute governing advertisements for bids on contracts. Any method of advertising designed to insure competitive bidding is proper.

(2) Advertisements of final settlement of contract must be published twice in a public newspaper of general circulation at least 10 days prior to the date of settlement in a county where the work was performed. If no paper is published in such county then in the county adjoining in a newspaper which has a general circulation. Qualifications of newspapers for advertisements discussed.

362

TAXATION

Roy Templeton, Chairman,
February 25, 1938

Tax Sale Certificates.

Sale of tax certificates and distribution of proceeds to interested parties.

363

OLD AGE PENSIONS

The Daily Gazette-Topic,
February 28, 1938

Publication of list of Old Age Pension recipients.

364

MOTOR VEHICLES

Mrs. Emma C. Kramer, Clerk

March 1, 1938

Specific ownership tax.

Under Section 4 of Chapter 94, S.L. 1937, the purchaser of an automobile may be required to pay only the proportionate amount of the annual specific ownership tax for the calendar months remaining after the date of the purchase of the automobile by him when such purchase is made after February 1st.

365

TAXATION

Mr. A. A. Hall,

March 7, 1938

Specific ownership tax.

No provision for refund in case of destruction of property.

366

BASIC SCIENCES ACT

Dr. Esther B. Starks,

March 8, 1938

The Board of Examiners in Basic Sciences may, by proper rule, issue a waiver to persons desiring to renew their certificates within the State of Colorado.

367

SCHOOLS

Mrs. Inez Johnson Lewis,

March 8, 1938

Special school tax or special fund may be resorted to for the payment of interest on registered warrants issued against the General School Fund or what is known as the Minimum Salary Fund.

368

SPECIFIC OWNERSHIP TAX

Mr. A. A. Hall,

March 14, 1938

Specific ownership tax.

The minimum flat specific ownership tax specified in Section 3 (c) Chapter 94, S.L. 1937, is not modified by section 4 of the same act and pro-ration under section 4 is not mandatory as to this minimum flat specific ownership tax.

369

SPECIFIC OWNERSHIP TAX

Hon. Thomas Annear,

March 14, 1938

Annual Specific Ownership Tax: Section 8, Chapter 142 C.S.A., which was taken from the Revenue Code of 1902 does

not modify or control the allowance of fees to county clerks and recorders for the registration of motor vehicles or the collection of annual specific ownership taxes as provided by Chapter 94 S.L. 1937.

370 **STATE EMPLOYMENT RETIREMENT**

Mr. Raymond J. Heath,
March 14, 1938

Eligibility.

Eligibility to the State Employees Retirement Association of persons engaged in extension service.

371 **GAME AND FISH**

Mr. R. G. Parvin,
March 15, 1938

Resident means any person in good faith residing within the State of Colorado.

372 **STATE COMMISSION FOR THE BLIND**

Mrs. Kathryn C. Barkhausen,
March 17, 1938

No statutory power to sell real estate. Title to real estate can only be passed by proper legislative enactment.

373 **CIVIL SERVICE—COLORADO WORKSHOP FOR THE BLIND**

State Civil Service Commission,
March 17, 1938

An employee who is holding a position at the Colorado Workshop for the Blind when the Civil Service Amendment to the Constitution was proclaimed in effect on December 31, 1918, and who has been employed at the same institution continuously since that date is in the classified civil service.

374 **INSURANCE**

Hon. Jackson Cochrane,
March 18, 1938

Re: Application of decision rendered by the Supreme Court of the United States in the case of *Connecticut General Life Insurance Company, appellant, vs. Johnson*, to Colorado Statute, Section 14, Chapter 87, C.S.A. 1935.

375**SCHOOLS**

Mrs. Hannah Baker,
March 18, 1938

The school district treasurer should notify the bond holders when there are funds available in the office of the county treasurer to pay bonds that are due or redeemable.

376**INCOME TAX**

Hon. Homer F. Bedford,
March 21, 1938

The question as to whether annuities constitute income under the Income Tax Law is governed by Paragraph 2, Section 4, Session Laws of 1937, and should not be treated as income or dividends from corporate stock, royalties, interest from money, notes, credits, bonds and other securities mentioned in Section 2 A-1 of State Income Tax Law.

377**COUNTY OFFICERS**

Mr. H. L. Corder,
March 22, 1938

Sheriff.

Sheriff is not entitled to fees or expenses in going beyond the state to return alleged prisoner without approval of the Board of County Commissioners.

378**INCOME TAX**

Hon. Geo. F. Dunklee,
March 23, 1938

Colorado judges are not exempt from provisions of the Colorado State Income Tax Law, but must pay income tax the same as any other citizen.

379 INSURANCE—UNEMPLOYMENT COMPENSATION

Hon. Homer F. Bedford,
March 25, 1938

Chapter 153, Section 80, C.S.A. 1935, has no application to contributions collected under Unemployment Compensation Act.

380**SALES AND SERVICE TAX**

Hon. Homer F. Bedford,
March 29, 1938

Unremitted sales and service taxes constitute first and prior liens on all the goods and property of the merchant or business man, and any county treasurer distraining upon such goods or property for property taxes should see to it that the sales and

service taxes are taken care of first, before the proceeds from the sale of such goods are applied on property taxes.

381

BANKS AND BANKING

Mr. Otis E. McIntyre,
March 30, 1938

The time limitation (1 yr.) as well as the interest limitation (10%) applies to all loans of \$500.00 or less made by an Industrial Bank.

382

FEES AND SALARIES

Hon. Homer F. Bedford,
Hon. Thomas Annear,
March 30, 1938

The salary increases of judges of the Supreme Court and District Courts provided in Chap. 149-150, Session Laws of 1937, were and are in accordance with the Constitution and laws of the State of Colorado. Article 5, Section 30 of the Constitution provides that salaries of the judges and other officers fixed by the Constitution shall continue in force until otherwise provided for by legislative enactment. This enactment was made and applies to judges in office at this time under said Section 30.

383

TAXATION

Mr. C. H. Durant,
March 31, 1938

Lists of lands to be sold for delinquent taxes should be published in a weekly newspaper for five consecutive issues.

384

SCHOOLS

Mr. R. H. McNeal,
March 31, 1938

Article IX, Section 7, Colorado Constitution provides that school districts shall not pay from public funds any money to help support or sustain private or parochial school or any school or academy controlled by any church or sectarian denomination whatsoever.

385

CHAIN STORE TAX

Treasury Department,
Mr. James W. Creamer,
March 31, 1938

Two separate brick companies controlled by the same set of officers operate chain stores, even though the different stores sell different kinds of brick and even though the separate incorporation and operation was not intended as an evasion of the chain store law.

386

CHAIN STORE TAX

Mr. James W. Creamer,
Treasury Department,
March 31, 1938

A property lease between the owner and the person in charge of the hotel or store, controls the question of whether or not the lessor "controls" the leased hotel or store and the fact that the so-called lessee is an employee on the payroll of the lessor, prima facie establishes the fact of control by the lessor.

387

HEALTH

Dr. R. L. Cleere,
April 1, 1938

Burial Removal Permits.

388

TAXATION

Hon. Homer F. Bedford,
April 2, 1938

Refunds Motor Fuel Tax to U. S. Government.

Refund of motor fuel taxes may be made to the United States Government, notwithstanding fact that more than 60 days have expired from date of purchase until application is made for refund.

389

HIGHWAY COURTESY PATROL

Mr. J. J. Marsh,
April 2, 1938

Forceibly taking an automobile by any person when the automobile has been impounded by an officer of the State Highway Courtesy Patrol, as provided in amended Section 133 of Chapter 143, C.S.A. (Ch. 166 S.L. 1937) is a crime within the provisions of Sections 159, 160, Ch. 48, C.S.A.

390

PUBLIC FUNDS

Hon. Teller Ammons,
April 2, 1938

Merchandise sold to the state during the months of April, May and June, 1938, pursuant to valid appropriations, can be paid in full on and after July 1, 1938.

391 DIRECTOR OF MARKETS—VOCATIONAL EDUCATION

Mr. W. C. Sweinhart,
April 4, 1938

An appropriation once having been made for a definite purpose, there is no authority for a temporary transfer.

392

HEALTH

Mr. Frank S. Morrison,
April 4, 1938

Birth certificates require personal signature of physician.

393

COUNTY OFFICERS

Hon. Frank Delaney,
April 11, 1938

Powers of Board County Commissioners.

Contingent Fund—tax deed taken by county—Board of County Commissioners has power to protect title to real estate taken under tax deed. May use contingency fund for such purpose.

394

CIVIL SERVICE

Hon. Civil Service Commission,
April 12, 1938

Power of Governor to suspend for want of funds pursuant to the authorization of Section 47, Chapter 3, Volume II, Colorado Statutes Annotated has no relation to Civil Service and seniority provided for by Civil Service rules is immaterial.

395

CHAIN STORE TAX

Mr. James W. Creamer, Director,
April 18, 1938

The operation of a store for any one day during a calendar year makes the owner liable for the store license, and failure to obtain such license is a misdemeanor.

396

CHAIN STORE TAX

Mr. James W. Creamer, Director,
April 18, 1938

The change in personnel of a partnership constitutes a technical transfer of a partnership business, but other facts should be examined into to determine whether a transfer in fact has been made.

397

ELECTION LAWS

Hon. James Taylor,
April 19, 1938

Specific ownership tax.

The receipt issued by a county clerk upon payment of the Specific Ownership Tax is not the equivalent of a property tax receipt and therefore insufficient to qualify the holder to vote at an election held on the question of a municipal light and power plant.

398

COUNTY OFFICERS—FEES

Hon. Laten Ballou,
April 27, 1938

Justices of the Peace—Jury Fees.

Jurymen subpoenaed and attending court in answer to subpoena entitled to one day attendance. Commitment to jail in payment of fines covered by Ch. 96, Secs. 163 and 164, C.S.A. Justice of the Peace is not authorized to conduct collection agency by virtue of his office.

399

INSURANCE

Hon. Jackson Cochrane,
April 27, 1938

Retaliatory Insurance Law has no application to underwriters at Lloyds, who as individuals are subject to the protection of Article 4, Sec. 2 of the Federal Constitution. Reversing in part opinion of August 5, 1935.

400

SCHOOLS

Mrs. Inez Johnson Lewis,
April 27, 1938

Re: Type of expenses which may be legally paid from the union high school funds of a Union High School District in fourth class county.

401

UNIVERSITY OF COLORADO

Dr. George Norlin,
April 29, 1938

Appropriations.

Use of two appropriations for the construction of one building will not be a diversion of the funds from the purposes intended in House Bill 1048 and House Bill 1049, Chapters 116 and 117, S.L. 1937.

Legislature intended the buildings be placed on grounds of Colorado General Hospital and Psychopathic Hospital and Laboratory as provided in Chapters 116 and 117 S.L. 1937, Section 1, and Chapter 169 S.L. 1919, set forth in Sec. 3, Chap. 174, S.L. 1921.

402

TAXATION

Mr. J. K. Fritzpatrick,
April 29, 1938

Concerning bonds and/or debentures of national mortgage associations—whether tax exempt or not.

403

BOARD OF AGRICULTURE

Mr. Marvin Russell,
April 30, 1938

Membership on State Board of Agriculture is controlled by Chapter 5, Sections 1, 2 and 4, C.S.A.

404

INCOME TAX

Hon. Horace Russell, General Counsel
May 2, 1938

Investors in Federal Savings and Loan Associations are required under the Colorado State Income Tax law to report and pay tax upon their income received upon investments in such Federal Associations.

405

HIGHWAY COURTESY PATROL

Mr. J. J. Marsh, Supervisor,
May 3, 1938

Garage license not required of U. S. Government in this state. If, however, a private individual is running a garage in connection with a government project, a license should be obtained by such individual.

406

COUNTY OFFICERS—FEES

Mr. Addison M. Gooding,
May 4, 1938

Sheriff's fees: On sale of real estate under order of court 4th class county, fee \$6.00 and $\frac{1}{2}$ of 1% upon amount paid over \$1,000.

407

TAXATION

Mr. John J. Bohen
May 5, 1938

Property used exclusively for school purposes and not for profit is exempt from taxation.

408

STATE LAND BOARD

Arthur H. King,
May 6, 1938

A certified copy of a treasurer's deed issued for non-payment of equity assessed against state lands is not to be considered as an assignment of the original purchaser's interest in state land nor should a patent be issued to the tax title owner.

409

INDUSTRIAL COMMISSION

Industrial Commission of Colorado,
May 10, 1938

Definition of "day".

The term "day" as used in Chapter 165, S.L. 1937, relating to drug store employees is to be construed as meaning a calendar day, constituting the 24-hour period between any midnight and the midnight following.

410

INDUSTRIAL COMMISSION

Industrial Commission of Colorado,
May 12, 1938

Employment of Colorado labor on public works.

The phrase "bona fide residents" as used in Sec. 263, Chap. 138, C.S.A. 1935, relating to the employment of Colorado Labor on Public Works, construed to mean those who have in good faith taken up their abode in this state with the intention of making it their fixed and permanent habitation, while excluding those here as transients for a temporary purpose.

411

STATE LAND BOARD

State Board of Land Commissioners,
May 13, 1938

Property owned by the state may not be assessed by town to pay general obligation bonds.

412

CAPITOL ANNEX BUILDING

Mr. James Merrick, Supt. Public Buildings,
May 13, 1938

Signature of Auditor and Secretary of State to Contract for construction of Capitol Annex Building is not necessary from legal standpoint. The Superintendent of Public Buildings is commanded under Chapter 137, Session Laws 1937, to cause said building to be constructed and by Section 10, Chapter 3, Vol. II C.S.A., the Superintendent of Public Buildings possesses all powers of the former Board of Capitol Managers subject only to approval of the Governor. Furthermore, the Governor and a majority of the Executive Council have approved the instant contract. No question as to its validity can exist.

413

SCHOOLS

Mr. Ralph Brenton,
May 16, 1938

Director of School board may not have a pecuniary interest in contracts awarded by the school board of which he is a member.

414

HEALTH

Frank S. Morrison, Director, Division Vital Statistics,
May 17, 1938

Birth Certificates.

Failure to comply with the statutory provision requiring birth certificates to be filed within ten days does not deprive certified copies of such certificates of prima facie evidence of the facts therein stated.

415

BANK COMMISSIONER

McMullin, Sternberg & Helman,
May 19, 1938

Use of the word "Corporation" as part of the firm name of a copartnership is misleading and tends to deceive the public. The State Banking Commissioner is not acting in excess of his powers in his insistence that an applicant for Money Lenders' License change its name as condition precedent to license.

416

TAXATION

Mr. Ray E. Crosby,
May 19, 1938

1935 taxes on R.F.C. Bank Stock may not be collected.

417

MARKET DIRECTOR

Ben H. King, Director of Markets,
May 20, 1938

Re: Director of Markets' authority to regulate type of packages.

418

MOTOR VEHICLES

Hon. Thomas Annear, State Auditor,
May 23, 1938

The Specific Ownership Tax of Class A motor vehicles collected by the Colorado Tax Commission should be remitted to the counties in proportion to the distance traveled across each county as compared with the total distance of the route within the State of Colorado.

419

DIRECTOR OF MARKETS

Mr. Ben H. King,
May 24, 1938

Directors may adopt regulation to require shipment of all peaches subject to inspection to be packaged in standard containers of not more than one bushel capacity.

420

MARRIAGE LAWS

Mr. Warren A. Bintz,
May 24, 1938

Sec. 5555, C.L. 1921 provides that any judge or justice of peace, clergyman or licensed preacher of the Gospel may perform ceremony of marriage in Colorado. Therefore a clergyman in another state is authorized to perform the ceremony of marriage in Colorado.

421

INDUSTRIAL COMMISSION

Industrial Commission of Colorado,
May 24, 1938

Wages on public projects.

Sec. 257, Chap. 97, Vol. 3, C.S.A. 1935, relating to the payment of prevailing rates of wages on public projects held enforceable though not inserted in the contract and determination of prevailing rates of wages applicable to a particular project is not controlled by schedule of fair wages established by the Industrial Commission in September 1933.

422

INDUSTRIAL COMMISSION

Industrial Commission of Colorado,
May 24, 1938

Under theatrical employment agencies, Act of 1935 (Secs. 165-179, Chap. 97, Vol. 3, C.S.A. 1935) any agent or agency representing same in securing engagements as defined therein requires a bond and license as such.

423

PROBATE ESTATES

Mr. W. R. Randall,
May 25, 1938

Fees in probate estates are to be determined according to the existing present fee statute. Credit to be given account fees already paid prior to enactment of the statute.

424

REAL ESTATE BROKERS BOARD

Mr. Andrew J. Morley,
May 25, 1938

A person who collects rent merely, but does not rent the property, is not engaged in the business of the real estate broker as defined by Chapter 15, Section 29, C.S.A.

425

TAXATION

Colorado Tax Commission,
June 1, 1938

Classification of Public Utility Assessments.

Upon a proper factual basis, classifications of utilities may be legally made.

426

AGRICULTURAL COLLEGE

Dr. Charles A. Lory,
June 10, 1938

Faculty Retirement Plan.

Proposed extension of retirement plan (permitting retirement benefits to certain employees who are physically disabled from further performance of duties and who have been in the service of the institution for 20 years or more and have brought themselves under the terms of the contractual contributory annuity plan now in effect) is properly within the powers of the State Board of Agriculture.

427

PUBLIC WELFARE

Mr. Fred A. Nichols,
June 13, 1938

County Poor Fund.

The County Poor Fund should be handled by the Board of Public Welfare alone.

428

MOTOR VEHICLES

Mr. George E. Saunders,
June 14, 1938

Motor Vehicles—Fines for Traffic Violations—Charges of Justices of the Peace.

Justices of the peace who are paid by fees may charge for making transcript reports and for bank services in remitting one-half of the fines collected by them to the Motor Vehicle Department.

429 STATE EMPLOYEES' RETIREMENT ASSOCIATION

Raymond J. Heath, Secretary,
June 16, 1938

Service for fifteen school years constitutes qualification for retirement under Section 12, Chapter 157, 1931 Session Laws (State Employees' Retirement Act).

430

LIBRARIES

Mr. Charles A. Petrie,
June 24, 1938

County Libraries.

Petition to submit question of county library must be signed by 10% of all tax payers.

431

ELECTIONS

Mr. John Abell,
June 23, 1938

Division of Precincts

Board of County Commissioners have authority to create and divide election precincts. One set of county judges to each precinct only.

432

SCHOOL OF MINES

Dr. M. F. Coolbaugh,
June 28, 1938

Property of the Colorado State School of Mines is exempt from taxation under Article X, Section 4 of the Constitution, and Section 1, Chapter 145, C.S.A.

433

SCHOOLS

Messrs. Cobb and Stebbins,
June 28, 1938

Insurance.

Wherever the financial condition of the school district warrants the expenditure of funds for insurance covering accidents which might result by reason of the operation of school busses, and the board of directors deems it advisable to carry such insurance, the school board may under the statute (Vol. IV, Chapter 146, Section 117, C.S.A. 1935) obtain such insurance.

434

VOCATIONAL EDUCATION

State Civil Service Commission,
June 29, 1938

Salary of the Director of Vocational Education may not be raised beyond the amount fixed by statute.

435

BUILDING AND LOAN

Mr. A. O. Johnson,
June 30, 1938

Article 9, Chapter 25, C.S.A. 1935, grants permission to state chartered building and loan associations to convert to federal chartered savings and loan association solely in case conversions can be accomplished unconditionally, fully and completely.

436

MOTOR VEHICLES

Hon. Geo. E. Saunders,
July 6, 1938

One who is found guilty as an accessory before the fact in aiding, abetting or assisting a drunken driver would be punished the same as the driver. From this it would follow that it would be mandatory to revoke the license of the accessory the same as it is mandatory to revoke the license of the principal.

437

INSURANCE

Hon. Clarence V. Beck,
July 8, 1938

Agents' licensing provisions of Insurance Laws (Sec. 19, Chap. 87, C.S.A. 1935) does not apply to representatives of Federal Crop Ins. Corporation.

438

SCHOOLS

Mr. A. G. Jelinek,
July 8, 1938

Members of the Board of Directors may not serve as judges in a bond election in second class school districts. A school board may not change the method of borrowing money from that presented to the voters at the bond election and where the question presented is the issuance of bonds and the obtaining of a grant from P.W.A., the board must follow this method of financing the building program.

439

OFFICERS

Mr. N. E. Clack,
July 9, 1938

While neither the Constitution nor statutes make any provision for the resignation of a state senator or representative, and the courts have not passed upon this question, the practice in at least two instances seems to be that a senator may resign and a successor may be elected for the balance of the unexpired term. The general rule in this country is that a "public officer has the right to resign any position"—19 A.L.R. 40, citing *Locke v. Central*, 4 Colo. 64, 34 Am. Rep. 66, and numerous other cases.

440

ELECTIONS

Mrs. Amelia Dodson,
July 11, 1938

To vote at a Democratic caucus, a person must be registered as a Democrat and possess the regular qualifications for a voter.

441 INTOXICATING LIQUORS

Mr. Carl F. Gooch,
July 13, 1938

Alcoholic liquors sold under execution may be sold to liquor dealers.

442 NEWSPAPERS

Mr. Earle Hitch,
July 13, 1938

The record of legitimate births and record of deaths when filed by the county health officers are available to newspapers.

443 COUNTIES

Mrs. Helen Gould Collins,
July 14, 1938

Libraries.

A county may not donate funds to a private library.

444 CIVIL SERVICE

State Civil Service Commission,
July 14, 1938

Game and Fish Departments.

Re: Request of Game and Fish Department to appoint E. H. Dyer to special, technical position for which there is no eligible list.

445 INSURANCE

L. W. Burford,
July 16, 1938

Certificate of indebtedness issued by mutual insurance company.

Certificate of indebtedness issued by mutual insurance company by virtue of Section 137, Chapter 87, C.S.A. 1935 deemed to be a security when publicly offered. Prospectus required to be filed under Securities Act. Section 24, Chapter 148, C.S.A. 1935, the same being the Fraudulent Practices Act, provides an exemption therefrom in the case of insurance company so that dealers' license need not be obtained.

446 VOCATIONAL EDUCATION

Dr. Chas. A. Lory,
July 22, 1938

Powers of State Board for Vocational Education and State Board of Agriculture—Smith-Hughes and George-Deen Acts.

The State Board for Vocational Education, as established by

the Session Laws of 1933, is the sole authority and the only one in power to carry out the George-Deen Act and the Smith-Hughes Act.

447

ANTICIPATION WARRANTS

Mr. S. Eben Smith,
July 25, 1938

Road Fund contributed to the county may not be anticipated by warrants drawn and registered thereon.

448

ELECTIONS

Mr. Edw. G. Hower,
July 27, 1938

Nomination of candidates for primary election.

The fact that an individual's name is placed before the party assembly does not prevent such party from seeking nomination by petition.

449

INSURANCE

Hon. Jackson Cochrane,
July 28, 1938

Fraternal benefit societies are authorized by Section 36, Chapter 87, C.S.A. 1935 to provide insurance upon lives of children between ages of 1 and 18 years. Construed to mean "attained age" rather than age nearest birthday thus prohibiting writing of insurance on children prior to first birthday.

450

SCHOOLS

Mrs. Inez Johnson Lewis,
July 28, 1938

Board of Directors of a school district may agree to pay tuition for any pupils who are permitted to attend school in another district with consent of the Board. Section 151, subsection 15 S.L. of 1933 (school laws). Statute is constitutional.

451

ELECTIONS

Ms. Katherine Komfala,
July 30, 1938

Change of party affiliation.

In towns of 2,000 to 5,000 population—requirements are set forth in amended Sec. 30, Chapter 143, S.L. 1937, page 548 and Sec. 101 Chap. 59, C.S.A. 1935.

452

TAXATION

Colorado Tax Commission
August 2, 1938

Dumps belonging to Mining Companies.

Sees. 83 and 84, Ch. 142, C.S.A. 1935 relate to tax on gross production. Ch. 142, C.S.A. 1935 provides all property not expressly exempt by law shall be subject to taxation, both tangible and intangible. Dumps are not real estate, but assume characteristics of personal property and would be subject to taxation as personal property on the first day of April, and may be so assessed. And an ad valorem tax could be levied.

453

DIRECTOR OF MARKETS

Mr. Ben H. King, Director,
August 3, 1938

Grading of peaches on the part of the shipper is not compulsory.

454

TAXATION

Mr. Wm. O. Ziege,
August 5, 1938

The provisions of Section 84 of Chapter 142, C.S.A. 1935, relating to the assessment of producing mines includes placer mines.

455

ELECTIONS

Mr. Damacio Vigil,
August 12, 1938

(1) A candidate who has been designated at the County Assembly has the right to withdraw his name or refuse nomination.

(2) Committeemen and committeewomen may not go on the ballot by petition, such sections being intra-party matter.

456

COUNTY OFFICERS

Mr. W. F. Perkins,
August 12, 1938

Re: Qualifications of a county commissioner.

457

SCHOOLS

Mr. W. S. Meek,
August 23, 1938

Registration of General School Warrants.

Legal warrants issued by a school district against the General County School Fund should be registered by the County Treas-

suror when there are not sufficient funds to the credit of the district to pay the same.

458

AGRICULTURAL COLLEGE

Dr. Chas. A. Lory,
August 24, 1938

The State Board of Agriculture may purchase from the faculty annuity fund bonds held by said fund, of towns and school districts in Colorado, with land grant funds—provided such bonds are approved by the Attorney General.

459

HEALTH

B. V. Howe, Director, Division Sanitary Engineering,
August 24, 1938

Under Section 2, Chapter 221, Session Laws 1937 the funds derived from sewage rental may be used for matching government funds for construction of sewage disposal plants.

460

INSURANCE

Mr. Jackson Cochrane,
August 24, 1938

Policy provision requiring suit to be commenced thereon *within five years* is not in conflict with statute, Sec. 58, Chap. 87, C.S.A., prohibiting period *less than five years*. Full five years is afforded in either case.

461

CIVIL SERVICE COMMISSION

State Civil Service Commission,
August 24, 1938

Board of Health.

Nurses and medical and other special officers employed by the Colorado State Board of Health and paid from federal funds should be given status of provisional appointees. Permanent appointments should be made conditional upon continuance of federal appropriations.

462

EMPLOYES' RETIREMENT ASSOCIATION

State Employees' Retirement Association,
August 24, 1938

An employee to be eligible for retirement must, according to the statute, have been an employee of the state for fifteen consecutive years or more, which in the opinion of this office, means actual, as well as theoretical, employment and that a leave of absence of three years cannot be counted as constituting consecutive service.

463

NEWSPAPERS

The Free Press,
August 26, 1938

Legal Notices—rates.

An agreement based upon a rate less than seven cents per line for legal printing notices, if agreeable to both the publisher and the county commissioners, would be legal.

464 COLORADO STATE COLLEGE OF EDUCATION

Dr. George W. Frasier, President,
August 26, 1938

Educational institutions of the state which derive moneys from tuition, fees, or any other source, must deposit such funds with the State Treasurer.

465

GAME AND FISH

Mr. George M. Bull,
August 27, 1938

The propagation, development, sale and distribution of game-birds is a proper activity for the Commission of Game and Fish to engage in and it may acquire land and other facilities for such purposes and may maintain and operate such facilities.

466

COUNTY OFFICERS

Mr. Chas. A. Hewitt,
August 30, 1938

Public Trustee.

Conditions upon which the Public Trustee shall release deed of trust are set forth in Section 82, Chapter 40, C.S.A.

467

CHIROPRACTORS

E. C. Jackson, Secretary,
August 31, 1938

A chiropractor using the title "Doctor" without also using the word "Chiropractor" or the letters "DC" would be guilty of a misdemeanor.

468

INSURANCE

Hon. Jackson Cochrane,
September 6, 1938

The investment privileges of domestic insurance companies are broadened by Chapter 190, S.L. of Colorado, 1937.

State of Colorado, 1936 Highway Fund Revenue Anticipation Warrants are legal investments for insurance company funds thereunder.

Silver Revenue Bonds, payable out of special fund and not general obligation of municipality are not eligible for investment of such insurance funds.

469

CHAIN STORE TAX

Mr. James W. Creamer,
September 8, 1938

The Store License Law is a pure revenue measure and not a licensing law; hence, stores within the National Parks must pay the store license taxes in accordance with the Supreme Court decision in *Collins vs. Yosemite Park Co.*, 58 Sup. Ct. 1009.

470

COUNTY OFFICERS

(Elections)

Mr. Harry V. Monell,
September 15, 1938

Offices of committeeman and constable are not incompatible since precinct committeeman is not a state or county office but an intra-party office.

471

ELECTIONS

Mr. Herman E. Crist,
September 16, 1938

Judges of election should construe statutes permitting assistance to disabled voters in favor of the voter rather than against him.

472

TUBERCULOSIS

The Colorado Tuberculosis Association,
September 19, 1938

General statutory provisions covering tuberculosis are found in Vol. III, Chapter 78, 1935 C.S.A. These provisions would not prevent county commissioners or a municipal government from establishing and maintaining a tuberculosis sanatorium.

473

ELECTIONS

Mrs. Emma S. Kramer,
September 19, 1938

(1) A candidate who has been designated at a party assembly may accept, may withdraw, and then upon proper petition run independently.

(2) Where no candidate was designated by a political party and such political party appointed a vacancy committee, with proper powers, such vacancy committee may fill the vacancy on the ticket for the General Election.

474

MUTUAL BENEFITS

Mr. Jackson Cochrane,
September 20, 1938

(1) In absence of statutory direction the matter of redemption of certificates of indebtedness issued by mutual companies is one of contract.

(2) Such certificate holders have claim to surplus superior to that of members to dividends in absence of agreement to contrary.

475

NATURALIZATION FEES

Mr. W. P. Hurley,
September 20, 1938

Re: Retention of fees by clerks of district courts in naturalization matters.

476

ELECTIONS

Mr. C. W. Lilly,
September 23, 1938

Committeeman—committeewoman.

If the names of no candidates for committeeman or committeewoman appear upon the Primary Ballot, and other names are written in, the names of those written in being a plurality are the duly elected candidates under Section 42, page 529 Session Laws of 1937.

477

SCHOOLS

Mr. Carl B. Franzen,
September 27, 1938

The Highway Courtesy Patrol has authority to condemn a school bus as provided on page 6, section 5 of the School Bus Regulations adopted by the State Board of Education.

478

TAYLOR GRAZING ACT

Mrs. Pearl McCloughan,
September 27, 1938

Taylor Grazing Act.

Fees from this shall be used for the benefit of public schools and public roads of the counties in which said grazing lands are situate. The County Treasurer is not entitled to any fees for collection thereof.

479

NEWSPAPERS

Mr. Fred M. Walling,
September 27, 1938

Five successive publications deemed sufficient for publication of tax sales.

480

COUNTY OFFICERS

Hon. John N. Mabry,
September 27, 1938

Fees.

The only fees to which a District Attorney is entitled are set forth in 3 C.S.A., Ch. 66, paragraph 92, etc.

481

VOCATIONAL EDUCATION

Mr. L. R. Davies, Secretary,
September 29, 1938

(1) Language of resignation determines whether a member of the board may attend meetings pending its acceptance.

(2) Three members out of five would constitute quorum except in case of division in which case such matter should be referred to board at large.

(3) A board member may not authorize another member to vote for him in his absence.

482

TAXATION

Mr. Emory L. O'Connell,
September 29, 1938

Tax exempt land.

Land being purchased under contract and being used for charitable and religious purposes is exempt from taxation under Article 10, Paragraph 5 of the Colorado Constitution, 5 C.S.A. page 190.

483

FAIR TRADES

The Industrial Commission of Colorado,
September 30, 1938

Application to laundries.

Section 3 of Chapter 261, which is the Unfair Practices Act, provides that it shall be unlawful to sell, offer for sale, or advertise for sale any article or product, or service or output of a service trade, for less than the cost therefore. Laundry service would be included in said provision.

484

OLD AGE PENSIONS

Mr. Otto Moore,
October 5, 1938

Passage of Amendment No. 3 would remove all constitutional appropriations and limitations, as set forth in Amendment No. 24, and would leave the statutory laws in effect and thereafter the Legislature would have the authority to change the statutory law without limitations.

485

ELECTIONS

Mr. W. H. Murray,
October 6, 1938

Independent political party.

If two tickets are filed under the name "Independent," the group first filing their ticket would be entitled to the use of the word "Independent."

486

BUILDING AND LOAN ASSOCIATIONS

Mr. A. O. Johnson,
October 6, 1938

(1) No discrimination is shown in exempting members of mutual building and loan association holding full paid shares from payment of membership and withdrawal fees.

(2) Computing withdrawal values on a basis of interest differing and less than the dividend rate actually declared to such shares is the exaction of a withdrawal fee.

(3) The holding out by the association that its shares will mature in a certain definite period is but an estimate. If payments made during such estimated period plus dividends declared less lawful deductions exceed the maturity par value, the excess belongs to the shareholder.

(4) The exaction of a loan penalty in the event the loan is paid off before maturity of the loan shares, is unlawful where such penalty plus membership or withdrawal fees exceeds 2% of the par value of the shares. Such a loan penalty is in fact a withdrawal fee.

487

COUNTY OFFICERS

Hon. Teller Ammons,
October 7, 1938

The word "conviction" when used in the Colorado Constitution with reference to the removal of public officers means not simply a verdict by a jury but a verdict and judgment of conviction.

488

COUNTY OFFICERS

Mr. Elmer I. Kesler,
October 8, 1938

Deputy sheriff, riding with a Courtesy Patrolman, would not be entitled to mileage.

489

INCOME TAX

Hon. Homer F. Bedford,
October 10, 1938

Surtax imposed by Section 2(a) of Income Tax Act would apply to royalties arising from oil and mining interests.

490

FEES

Abstractors Board of Examiners,
October 13, 1938

County treasurers—collection of fees for the issuance of certificate of taxes.

491

ELECTIONS

Dr. O. C. McCormick,
October 14, 1938

Where two candidates by the name of Mason run for the same office, the alphabetical order should be followed so that Earl Mason should appear first and Thomas Mason second.

492

POLICE PENSIONS

Mr. James R. Birrell,
October 15, 1938

Police—Insurance.

Police Pension Fund may not be used to pay premium on accident insurance.

493

ELECTIONS

Mr. Thomas H. McKown,
October 17, 1938

(1) If an applicant for an absent voters ballot is duly registered and complies with Section 215, Chapter 59, Colorado Statutes Annotated (1935), the County Clerk is without authority to deny such applicant a ballot. His duties are ministerial.

(2) Any elector may challenge an absent voter's ballot before the Canvassing Board, and such Board has authority to pass on the challenge.

494 OFFICERS—PUBLIC TRUSTEE

Mr. C. A. Hewitt,
October 19, 1938

Re: Periods of redemption under the public trustee act of Colorado.

495 SOIL CONSERVATION ACT

Mr. N. G. Jones,
October 20, 1938

Re: Organization of soil conservancy districts.

496 ELECTIONS

Mrs. Hortense Brumbaugh,
October 25, 1938

Constitutional qualifications of a voter are that he or she be a born or naturalized citizen. The question of intent, of course, always enters into the matter. One must intend to become a citizen of the state or citizenship is not acquired. In every instance it is a matter of good faith and intention coupled with residence.

497 COAL MINES

Mr. V. C. Herrin,
November 9, 1938

Appointment to office of Commissioner of Mines.

A new appointee to the Office of Commissioner of Mines would be appointed for four years whether his predecessor had served the full period of his appointment or not.

498 UNEMPLOYMENT COMPENSATION

Industrial Commission of Colorado,
November 9, 1938

Interpretation to be given Section 9(c) of the Unemployment Compensation Act which sets up separate and apart from all public moneys or funds of this state an unemployment compensation fund.

499 SCHOOLS—INCOME TAX

Mr. C. W. Taylor,
November 15, 1938

Re: Method of operation of the State Income Tax Law with particular reference to the proposed reduction in the levy for the County General School Fund.

500

NEWSPAPERS

Donald E. Smith,
November 15, 1938

Payment for legal advertising such as election notices should be based on the statute. That means that 12 lines should be used to the statutory inch. Space necessarily used for display should be measured the same as solid matter.

501

GAME AND FISH

Mr. Jacob G. Willson,
November 15, 1938

Agent of Fish and Game Commission who has lost money and fish licenses in Morrison Flood through no fault of his own, deemed not liable. The loss would be considered An Act of God and the loss of the State.

502

ELECTIONS—CANVAS BOARD

Mrs. Eva K. Moule,
November 15, 1938

County having two justices of the peace of one political party, there being no justices of the opposite political party, should use the two justices even though they are of the same political faith.

503

COUNTY OFFICERS

Miss Elizabeth Roche,
November 15, 1938

Re: Notarial services for patients in the Fitzsimons Hospital who are bed-ridden or otherwise unable to leave the institution to make acknowledgments or give affidavits.

504

CORONER'S VERDICTS

Mr. Charles A. Archer,
November 17, 1938

In regard to general procedure followed in filing of coroner's verdicts.

505

SALES TAX

Hon. Homer F. Bedford,
November 17, 1938

The sale of merchandise of a special nature ordered from a firm doing business in Colorado, which order in turn is sent out of the State for approval and shipment, cannot be burdened with the sales tax.

However, unascertained merchandise which can be obtained

within or without the state by the vendor, ordered under similar circumstances, is subject to the sales tax.

506 STATE HOME FOR INSANE PERSONS

Dr. H. A. LaMoure,
November 18, 1938

A county court has the power to cancel a commitment to the State Home for Mental Defectives under Vol. IV, Chapter 10, C.S.A.

**507 STATE BOARD OF STOCK INSPECTION
COMMISSIONERS**

Mr. Roy S. Lobdell,
November 18, 1938

State Board of Stock Inspection Commissioners has no authority to transfer from the Brand Inspection Fund to the State Livestock Tuberculin Fund the sum of \$3,000.

508 PUBLIC WORKS
(Colorado materials)

Dr. George W. Frasier,
November 25, 1938

Colorado State College of Education.

Colorado materials must be used in the construction of Colorado public buildings, such as court houses, school buildings, etc., as provided in 4 C.S.A., page 390. The constitutionality of this statute was upheld in *Denver vs. Bossie*, 83 Colo. 329.

509 DIRECTOR OF MARKETS

Mr. Ben King, Director of Markets,
December 1, 1938

(1) There is no general statute giving enforcing agent of a law the power to promulgate rules and regulations pertaining strictly to the provisions of such law.

(2) A person who is regularly engaged in the business of buying for cash farm produce from both producers and dealers for the purpose of re-sale, either in or outside of Colorado, and making his entire income thereby is exempt from the licensing provisions of the act.

(3) Since the purchase price of a product cannot be agreed upon until it is weighed, person taking produce to be weighed before paying cash may claim exemption as a cash buyer.

510

TAXATION

Colorado State Tax Commission,
December 5, 1938

Assessment.

Section 139, Ch. 142, C.S.A. does not require the extension of taxes on each separate tract or lot where the ownership is under one name.

511

STATE BOARD OF AGRICULTURE

Dr. Charles A. Lory, President,
December 5, 1938

Re: Appointment and terms of members of the State Board of Agriculture.

512

TAXATION

Mr. Claus Rose, Jr.,
December 6, 1938

Personal property, such as stock of goods, taken for taxes, should be sold at auction to the highest bidder.

513

INSURANCE

Mr. Jackson Cochrane,
December 6, 1938

The term "natural parent" as used in the Insurance Laws governing the insurance of minor children does not include grandparents.

514

COUNTIES

Mr. Sid Pleasant,
December 8, 1938

Counties may exercise right of eminent domain under Chapter 61, Volume III, C.S.A., for public purposes.

515

AGRICULTURAL COLLEGE

Dr. Charles A. Lory,
December 6, 1938

Neither Chapter 12, S.L. of Colorado, Second Extraordinary Session 1936, nor Session Laws 1937, page 1196, authorize the State Board of Agriculture to use building levy funds to pay for legal services.

516

COUNTY OFFICERS

Guaranty Abstract Company,
December 8, 1938

Marriage of a notary does not invalidate her commission. She should use the name under which her commission is issued and which is inscribed on her seal.

517

CHIROPRACTORS

Dr. E. A. Jackson,
December 15, 1938

(1) A ruling requiring chiropractors practicing Electro-Therapy to display such a sign or ad on their doors or windows would not be reasonable and therefore could not be enforced.

(2) The Board may not re-instate a license revoked in December 1936—the person whose license was revoked must, if he wishes to practice chiropractic, pass a new examination.

518

INHERITANCE TAX

Mr. O. S. Brinker,
December 21, 1938

Insurance proceeds do not lose exemption from inheritance tax merely because payable through trustee, provided trust property is not subject to claim against estate or to distribution as a part thereof.

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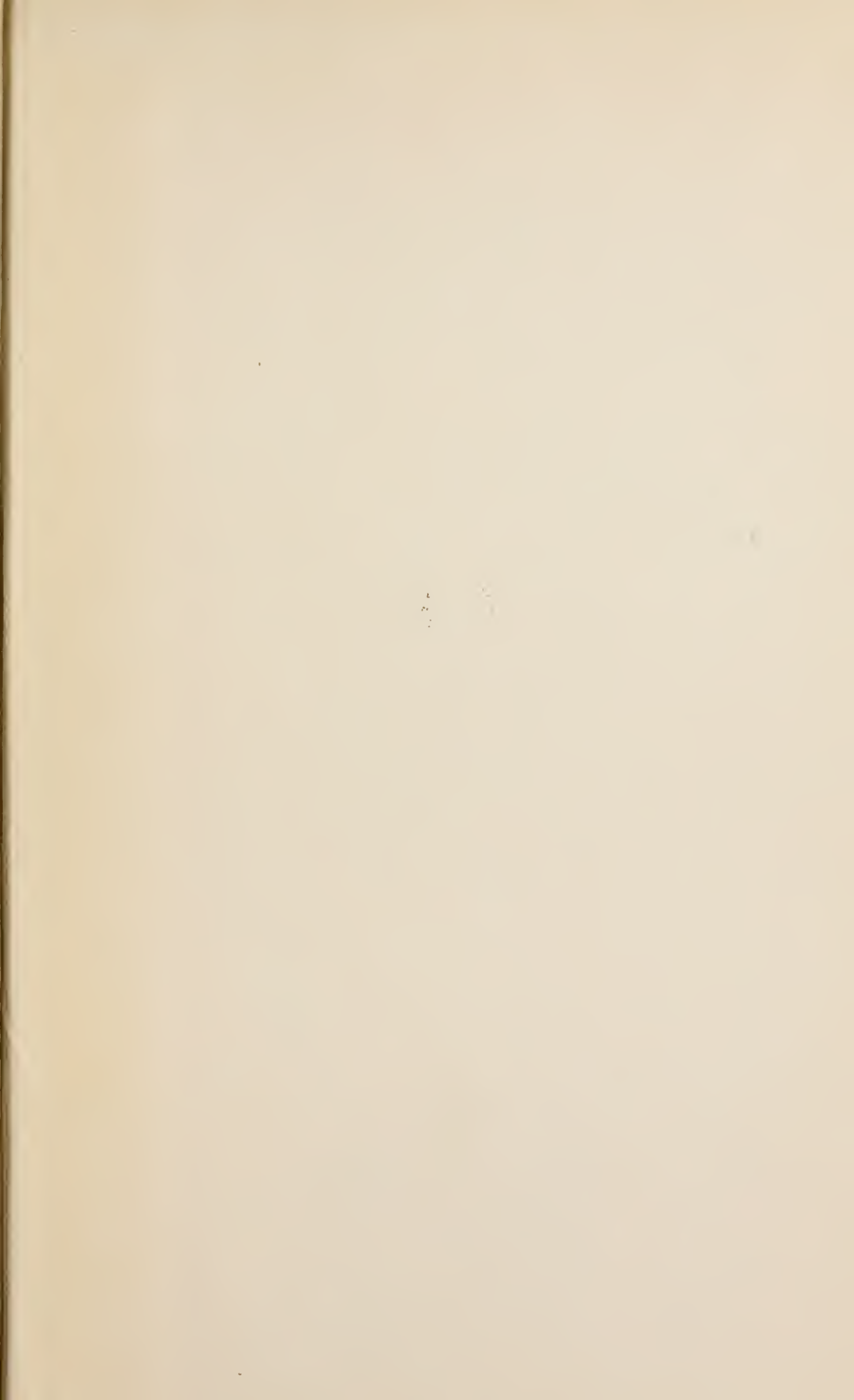
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